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HARRIET MILLER
Superintendent of
Public Instruction

June 7, 1961

TO: All Holders of the Handbook of Montana School Finance and Statistics

FROM: HARRIET MILLER, Superintendent of Public Instruction

RE: Enclosed Replacement and Supplement

As you know, new legislation has resulted in extensive changes in procedures pertaining to school finance and statistics. The material enclosed is essential to bring your Handbook up-to-date, in keeping with the new laws.

The enclosed material is assembled in the order in which it is to be inserted in the Handbook. Please read and follow carefully the accompanying directions, so that the obsolete material will be discarded, and the new material correctly inserted in the Handbook.

The Handbook is your official reference for financial procedures, and as such, it is important that the contents be complete and accurate. Since you are responsible for knowledge of the contents, I urge you to become thoroughly acquainted with all of the new material enclosed to insure that, in matters affecting school finance, your official actions will be in accordance with the new laws.

If you have questions about any of the new procedures, please let me know. I should also appreciate, at any time, your suggestions or comments.

TO BRING YOUR HANDBOOK UP-TO-DATE

(Working from the front of the book to the back, using the new material*
in the order in which you receive it.)

REMOVE AND DISCARDINSERT

Contents (2 sheets)

pages 3-6 of Definitions and
Abbreviations

page 3-4 of The School Budget:
Basis of Financial and Statistical
Data Requirements

pages 3-8 of Index of Key Duties

pages 1-8 of Calendar of Official
Duties

Official Steps in Completing the
District Budget Form (1 sheet)

Cardboard divider page (for
How and Why Index) and
entire section, The How and Why
of School District Budgeting
and Accounting, through page 40

pages 1-4 of Budgeting and Accounting
in Joint School Districts

page 5-6 of The County Superintendent's
Annual Report (Directions for
Completing the Annual Report
of the County Superintendent
of Schools)

Contents (1 sheet)

pages 3-6 of Definitions and
Abbreviations

After Example 7 of Examples of
School Financing,

add Classroom Unit Assistance
(1 sheet)

page 3-4 of The School Budget:
Basis of Financial and Statistical
Data Requirements

pages 3-8 of Index of Key Duties

pages 1-10 of Calendar of Official
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Official Steps in Completing the
District Budget Form (1 sheet)

Cardboard divider page (for
How and Why Index) and
The How and Why of School
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pages 1-4 of Budgeting and Accounting
in Joint School Districts

page 5-6 of The County Superintendent's
Annual Report (Directions for
Completing the Annual Report
of the County Superintendent
of Schools)

* All new Handbook pages have the number 4-61 at the top.

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REMOVE AND DISCARD

INSERT

After The County Superintendent's
Annual Report (page 10),

add The County Superintendent's
Annual Financial Statement
(For Newspaper Publication)
pages 1-3 (2 sheets)

followed by

The County Treasurer's Annual
Report to the County Superintendent
(1 sheet)

followed by

The School Trustees' Annual
Report (1 sheet)

followed by

The Superintendent's (or Principals')
Annual Report (1 sheet)

List of Official Forms, With
Users and Due Dates (2 sheets)

List of Official Forms, With
Users and Due Dates (3 sheets)

Forms 1-A (white), 1-B (yellow), and
2-A (pink), Sections A and B of
Elementary, and Section A
only of High School, General
Fund Revenues Work Sheet

Forms 1-A (white), 1-B (yellow), and
2-A (pink), Sections A and B of
Elementary, and Section A
only of High School, General
Fund Revenues Work Sheet

Forms 3 and 4 (buff), Elementary
and High School Budget Forms

Forms 3 and 4 (buff), Elementary
and High School Budget Forms

Forms 5 (white), and 6 (pink), Part I
of Annual Report of County
Superintendent, for Elementary
and High Schools

Forms 5 (white), and 6 (pink), Part I
of Annual Report of County
Superintendent, for Elementary
and High Schools

Forms 8 (yellow), 9 (blue), and 10
(tan), Part II of Annual Report
of County Superintendent, for
Elementary and High Schools
and County

Forms 8 (yellow), 9 (blue), and 10
(tan), Part II of Annual Report
of County Superintendent, for
Elementary and High Schools
and County

Forms 13, 14, 15, 16, 17 and 18,
Joint District Forms

Forms 13, 14, 15, 16, 17 and 18,
Joint District Forms

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REMOVE AND DISCARD

INSERT

add Form 19, Annual Report of Superintendent or Principal

followed by

Form 19-S, Special Education Supplement to Annual Report of Superintendent or Principal

followed by

Forms 20 (yellow), and 21 (blue), Annual Report of School Trustees, for Elementary and High Schools

followed by

Forms 22 (white), and 23 (pink), Transportation Contracts for Elementary and High Schools

followed by

Yellow, blue, and tan forms for Annual Report of County Treasurer to County Superintendent, for Elementary and High Schools and County School Funds

page 5-6 of Expenditure and Revenue Accounting Code

page 5-6 of Expenditure and Revenue Accounting Code

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pages 15-22 of Expenditure and Revenue Accounting Code

After Expenditure and Revenue Accounting Code (page 24),

add Cardboard divider page for Foundation Program Schedule

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REMOVE AND DISCARD

INSERT

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General (1 sheet)

followed by

School Transportation Calendar,
pages 1-3

page 5 of Opinions of the Attorney
General

After page 9 of Opinions of the
Attorney General (Transportation),

add pages 11-15, Opinions of
the Attorney General
(Classroom Unit Assistance)



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DEFINITIONS AND ABBREVIATIONS

Excess Levy (also **Excess Over 50%**). A term formerly used to mean District Levy for Remaining Local Obligation.

Fund. A sum of money systematically collected to meet the expenses of a specific activity. Funds authorized for School Districts are: General (general maintenance and operation) Fund, Transportation Fund, Bus Depreciation Reserve Fund, School Lunch Fund, Tuition Fund (elementary schools only), Retirement Fund, Debt Service Fund, Miscellaneous Federal Funds (such as Vocational Education, National Defense Education Act), Building Fund, Adult Education Fund, Housing and Dormitory Fund. See also State Permanent School Fund; State Public School Equalization Fund.

Foundation Program. "The amount required to operate and maintain an adequate and efficient school . . ." according to specified revenue schedules; 75-3611. In practice, that portion of the school budget within the General Fund which is determined by the Foundation Program schedule of minimum expenditures for schools in each enrollment category. See **Principles of School Finance in Montana; The How and Why of School District Budgeting and Accounting — General Fund, Foundation Program.**

I and I. Interest and Income.

Interest and Income. See State Permanent School Fund.

Item. A separate particular of expenditure or revenue within a Fund. See **Expenditure and Revenue Accounting Code.**

Junior College. A school, operated in connection with an accredited high school, providing two years of education beyond

the four-year high school, and considered a department of the operating high school, according to Montana statutes. (See Chapter 44 of Title 75.)

Levy. Used synonymously with tax.

County Ten-mill Levy. That tax, either for elementary schools or for high schools, levied on all property in the County for support of all the Foundation Programs and as a prerequisite to eligibility of the schools in the County for payments from the State Public School Equalization Fund.

District Five-mill Levy. A tax levied on all property in the District for support of the General Fund budgets of elementary schools and as a prerequisite to eligibility for State and County equalization aid.

District Levy for Remaining Local Obligation. A mandatory tax levied on all property in the District to provide that amount of revenue necessary to fulfill the requirement that at least one-half of the Foundation Program revenue come from local (i.e. District and County) sources. Necessary when the sum of revenues from the District five-mill Levy, County equalization aid, District Levy for State Deficiency and any other Original Local Sources is less than one-half of the Foundation Program. Formerly called "Excess Levy."

District Levy for State Deficiency. A mandatory tax levied on all property in the District to provide that amount of revenue which, under the Foundation Program, is an obligation of the State to be met from the State Public School Equalization Fund, but which cannot be paid by the State because the revenue in the State Public School Equalization Fund is inadequate to meet the State's full obligation.

DEFINITIONS AND ABBREVIATIONS

Levy

Mandatory Levy. A tax obligatory on the District (or County) which is levied without special authorization by the taxpayers.

Permissive Levy. A tax, which may be levied without special authorization by the taxpayers, to provide revenue for the expenses of the General Fund budget above the Foundation Program, up to a stated maximum which is dependent upon a combination of factors but in no case exceeds 30% of the Foundation Program. See **Principles of School Finance in Montana, VI.**

Voted Levy. A tax authorized by special vote of the taxpayers of the District.

Original Local Sources (of Revenue). Those local sources from which revenue is derived which must be used for the support of the Foundation Program before the District receives County equalization aid. For elementary schools, Original Local Sources are the District 5-mill Levy and any other District sources designated for Foundation Program support; only the latter pertain to high schools.

Original Sources of Revenue. All of those sources from which revenue is derived which must be used for the support of the Foundation Program before the District receives County equalization aid. For elementary schools, Original Sources include Original Local Sources plus State Interest and Income. For high schools, Original Sources is synonymous with Original Local Sources. The level of the Foundation Program which a District achieves from Original Sources, when taken together with the level achieved by every other District in the County (elementary and high schools considered separately) determines the District's share of County equalization aid.

P.S.E.F. State Public School Equalization Fund.

Remaining Local Obligation. See Levy—District Levy for Remaining Local Obligation. Formerly called “excess over 50%.”

School. “A public school is a school established and maintained under the laws of this state at public expense and comprising the elementary grades, and, when established, the kindergarten and the high school including all the junior and senior grades of high school work.” (75-2001.)

School Unit. “. . . all the schools operated within the incorporated limits of a city or town” (75-3612.) “. . . all the high schools operated by a school district or county within the incorporated limits of a single city or town shall be treated as a high school unit” (75-4506.)

Common School. An elementary school; referred to in the Foundation Program law and other statutes in connection with the system of school finance which establishes the County 10-mill “Common School Levy” as separate and distinct from the County 10-mill Levy for high schools.

High School. “An integral unit of the public school system which comprises some one or more of the grades of school work intermediate between the elementary schools and the institutions of higher education Types of high schools are defined and designated as follows:

- “1. A junior high school is a public school . . . which comprises . . . the seventh, eighth, and ninth grades
- “2. A senior high school is a public school . . . which comprises . . . the tenth, eleventh, and twelfth grades

TRANSPORTATION REIMBURSEMENT ELIGIBILITY CRITERIA

Chapter 34 of Title 75, Revised Codes of Montana, establishes the authority for Boards of Trustees to furnish transportation, specifies a rate schedule for individual, isolated and bus transportation, and provides for reimbursements to Districts by the County and the State for Transportation provided in accordance with the rate schedule and other criteria.

County reimbursement for elementary transportation is paid from the County 10-mill Levy for elementary schools; for high school transportation, from a separate county-wide transportation levy.

State reimbursement is paid from the State Public School Equalization Fund.

Claims for reimbursement are submitted semi-annually by the District to the County Superintendent, and by the County Superintendent to the State Superintendent of Public Instruction.

Claim Procedure

At the completion of the first semester (and before February 15), the Board of Trustees provides the County Superintendent with two complete copies of the first semester transportation claim, using forms provided by the State Superintendent of Public Instruction. The District claim is accompanied by a copy of the School Bus Driver Certification. (Form T-7c). All District claims and certification forms must be signed by the Chairman of the Board of Trustees.

By February 15, the County Superintendent submits to the State Superintendent a copy of each District's first semester transportation claim, together with three copies of the County Summary of Trans-

portation Claims (Form T-7) signed by the County Superintendent. With the County claims, the County Superintendent also sends one copy of the County Summary of School Bus Driver Certification, signed by the County Superintendent.

Within three days of the close of school (and before June 10), the Board of Trustees provides the County Superintendent within two complete copies of the second semester transportation claim, using forms provided by the State Superintendent. The District claims are signed by the Chairman of the Board of Trustees.

By June 10, the County Superintendent submits to the State Superintendent a copy of each District's second semester transportation claim, together with three copies of the County Summary of Transportation Claims (Form T-7) signed by the County Superintendent.

Contracts

"No school money shall be paid for transportation services, or for anything in lieu of transportation, to any person, or firm, who or which does not hold a legal contract with the Trustees of the District" (75-3405.)

Section 75-3414 prescribes the detail required for presentation of the transportation budget and includes "duly signed contract forms for the contracting, operation, maintenance, rent or purchase of school busses, individual transportation, and increased transportation due to isolation"

Section 75-3414 also requires that signed copies of each and every contract, pertaining to the transportation budget, accompany the budget.

TRANSPORTATION REIMBURSEMENT ELIGIBILITY CRITERIA

School Districts thus are required to have transportation contracts signed by the time the preliminary budget is adopted, and may budget only for transportation supported by contracts, plus the legally-permitted Contingency Item. (See the How and Why of School District Budgeting and Accounting, II. Transportation Fund.)

Four copies of the contract form are needed: one for the individual or contractor furnishing the service, one for the District Clerk, one for the County Superintendent and one for the State Superintendent.

The County Treasurer is prohibited from honoring warrants drawn in the absence of a contract, or in excess of a contract. (75-3405.)

State reimbursement is paid only on claims supported by valid contracts in effect at the time of adoption of the transportation budget. The only exceptions are for contingency and/or emergency transportation for pupils not residing in the District at budget time, as specified below.

Contracts With Individual Families

The forms for contracts between individual families and school districts are of two kinds—a white form for elementary school pupils and a pink form for high school pupils. **A family with both elementary and high school pupils will complete transportation contracts for both, using both the white and pink forms.**

The form for use by individual families, is designated Form T-4. (The corresponding NDEA form numbers are NDEA-X-22A for the elementary transportation contract, and NDEA-X-22B for the high school transportation contract.) The same contract forms are used regardless of whether the family with whom the contract is made is eligible for the individual rate or for the increased individual rate.

The contract (in quadruplicate) must be completed in its entirety, signed by the parent or guardian, notarized by a Notary Public, signed by the Chairman of the Board of Trustees and by the District Clerk, **ON OR BEFORE THE FOURTH MONDAY IN JUNE PRECEDING THE SCHOOL YEAR FOR WHICH TRANSPORTATION IS TO BE PROVIDED.** The signed contract is the authorization of the Trustees to budget for that transportation expenditure necessary to meet the obligation imposed on the District by the contract.

If the contracting family applies for increased individual transportation payments due to isolation, the contract must be completed and signed in advance of the meeting of the County Transportation Committee at which such applications are approved or disapproved. (The date of this meeting in any County can be obtained from the County Superintendent.) Approval of any increased rates by the County Transportation Committee precedes budget adoption.

After adoption of the preliminary budget by the Trustees, the District Clerk transmits all four copies of each transportation contract to the County Superintendent, with the budget. (Clerks of Joint Districts transmit all transportation contracts to the County Superintendent of the County where the school is located.) The transportation contracts (and budgets) must reach the County Superintendent no later than July 1.

Between July 1 and July 10, the County Superintendent reviews the transportation budgets and obtains therefrom the data needed to establish the County's responsibility for transportation reimbursement in the ensuing year; the amount determined for elementary schools affects the County

TRANSPORTATION REIMBURSEMENT ELIGIBILITY CRITERIA

equalization level for elementary schools, while the amount determined for high schools must be raised by a County-wide tax levy. In making these determinations, the County Superintendent refers to the transportation contract forms to verify the amount to be budgeted for the County's obligation for transportation reimbursement.

By July 10, the County Superintendent transmits all four copies of each transportation contract to the State Superintendent, who must approve or disapprove all contracts which include application for increased individual payments due to isolation. All individual contracts made between the same family and different School Districts (in the same County or in different Counties) are gathered by the State Superintendent and allocation of District responsibility for payment of the "first-child rate" is made, in compliance with the law and State Board of Education policy. (75-3407.)

As soon as possible, and by mid-October, the State Superintendent returns approved contracts, transmitting one copy of each contract to the County Superintendent, and two copies to the District Clerk; the latter transmits a copy to the family receiving the transportation payments.

Upon receipt of State-approved contracts, the County Superintendent notifies the County Treasurer of the names of the families, the District paying transportation, and the amount of the approved contract.

The District Clerk, in writing warrants for transportation payments to families, is guided by the approved contracts; the County Treasurer makes payments to families only in accordance with contracts. (75-3405.)

Whenever, during the course of the school year, the District becomes obligated

to provide transportation for pupils **not residing in the District at the time of adoption of the budget**, the Board of Trustees immediately must enter into a contract with the new family, and transmit four copies of the contract to the County Superintendent, who transmits all copies immediately to the State Superintendent. Each new contract must be accompanied by a sworn statement that the pupil(s) were not resident(s) of the District when the budget was adopted, but became residents at a later specified date. The cost of such additional transportation is met by the Contingency Item in the Transportation Budget or, if there is no Contingency Item (or the appropriation therein is already obligated for earlier new arrivals in the District), the District institutes emergency budget proceedings to acquire the budget authorization necessary to provide transportation for such families who are new to the District. The cost of transportation payments to such families who did not reside in the District on the fourth Monday in June of the preceding year is reimbursable by the County and State only upon proof of District budget authorization and upon State approval of the contracts for such transportation.

Bus Contracts

Contracts between Districts and bus contractors are signed, in quadruplicate, prior to the adoption of the budget by the Trustees. Such contracts may run for a period of more than one year. Whenever a new contract is completed, one copy is retained by the bus contractor, one copy by the District Clerk, and the other two copies are transmitted to the County Superintendent, who keeps one and transmits one to the State Superintendent when the budget is transmitted, by September 1.

TRANSPORTATION REIMBURSEMENT ELIGIBILITY CRITERIA

Bus Transportation Reimbursement**1. Application for Registration of School Bus and State Reimbursement**

The form used for this application (designated Form TE No. 1, Rev. 57) is completed in triplicate by the Board of Trustees for each bus route in the District. The Trustees transmit all three copies of each application to the County Superintendent by October 1. No later than October 15, the County Superintendent transmits all three copies of each application to the State Superintendent for approval. State approval is a prerequisite to reimbursement. One copy of each State-approved application is returned to the County Superintendent, and one copy is returned to the District Clerk.

2. Standards for Buses

Section 75-3407 establishes a schedule of bus transportation expenditures reimbursable from State funds, and specifies that reimbursable bus transportation shall be "in a vehicle approved under the regulations of the State Board of Education by the State Highway Patrol"

In order for a District to insure its eligibility for State reimbursement for the full year, it is advisable for the District to complete bus inspection requirements before the opening of school each year.

State reimbursement for bus transportation for the full school year will be made only to Districts with buses (either District-owned or contractor-owned) which meet inspection standards at the beginning of the school year.

Any bus which, upon inspection, is found defective will not qualify for State reimbursement until the defect is remedied. If the defect is not remedied by December

1, the bus will not qualify for State reimbursement for any portion of the school year, regardless of when thereafter the defect is corrected.

A bus which is not inspected until after school begins, and is found defective on the date of the inspection, will be presumed to have been defective since the beginning of school, and will not be eligible for State reimbursement for the period between the beginning of school and the date of the inspection, nor for any subsequent period elapsing before a second inspection verifies that the defect has been remedied.

A second inspection by the State Highway Patrol is required to certify the correction of defects.

3. Qualifications of Drivers

School bus drivers must be fully qualified in order for a District to receive State reimbursement for the bus. Qualifications for bus drivers are prescribed by Sections 75-3308 and 75-3406. These require that the driver:

- a. Be at least 21 years of age;
- b. Be of good moral character;
- c. Hold a chauffeur's license;
- d. Have filed with the Board of Trustees a satisfactory report of a physical examination, signed by a licensed physician in the State of Montana, on a form provided by the State Board of Education;
- e. Hold a valid standard first-aid certificate.

The holding of a first-aid certificate is of no less importance than the other legally-prescribed qualifications. Section 75-3406 requires that "every driver of a bus or other vehicle on an established and

TRANSPORTATION REIMBURSEMENT ELIGIBILITY CRITERIA

approved school bus route shall have completed a standard first-aid course and shall hold a valid standard first-aid certificate from an authorized instructor.”

For a District to be eligible for State reimbursement for any vehicle for the full year, the driver of the vehicle must have completed the first-aid requirement no later than January 31.

State reimbursement for bus transportation for the full school year will be made only when the driver of the bus has completed the first-aid requirement by January 31. Any bus operated by a driver not so qualified by January 31 will not be eligible for State reimbursement for any portion of the year, regardless of when thereafter the driver completes the first-aid requirement.

In the event that, after November 30, a District (or contractor) is obliged to employ a driver as a replacement for a driver employed at the beginning of the school year, or must employ an additional driver, a period of two months will be permitted for the new driver to acquire the first-aid certificate. If, after two months following the date of first employment of the additional or replacement driver, the first-aid requirement has not been met, the bus op-

erated by the driver will not qualify for State reimbursement for the portion of the year beginning with the date of the uncertified driver's employment, regardless of when thereafter the driver obtains the first-aid certificate.

Districts may obtain information about the offering of first-aid courses from the American Red Cross or the Department of Public Instruction.

The Board of Trustees of each District must complete a School Bus Driver Certification (Form T-7c), on which the qualifications of the bus driver are reported to the County Superintendent, at the time claim is made for first-semester reimbursement.

The County Superintendent completes Form T-7c for all bus drivers in the County, and transmits this signed School Bus Driver Certification to the State Superintendent with first-semester transportation reimbursement claims.

The qualifications of all bus drivers are reviewed at the time the State audit of transportation claims is made, as the qualifications of the bus driver are one of the criteria for eligibility for reimbursement.

SCHOOL TRANSPORTATION CALENDAR*

The following calendar briefly lists the essential steps in financial administration of school transportation. The items in the calendar are explained in detail on preceding pages. **Please refer to the foregoing material for complete detail as to required procedures.** This calendar is not a substitute for the more detailed, official requirements described elsewhere in this **Handbook**.

January 31	Deadline for completion of first-aid requirement for bus drivers .
Before February 15	District transportation claims (2 copies) and School Bus Driver Certification (Form T-7c) are transmitted by Board of Trustees to County Superintendent.
February 15	Transmittal deadline for first semester transportation claims (consisting of 1 copy of each District claim plus 3 copies of County Summary of Transportation Claims—Form T-7), with County Summary of School Bus Driver Certification , from County Superintendent to State Superintendent.
Upon receipt of claims	State audit of claims, and disbursement of approved amount of State reimbursement for first semester transportation.
Upon receipt of State payment notice	Disbursement of County reimbursement for first semester transportation, on the basis of State reimbursement, ordered by County Superintendent.
In May	Within three days of close of school , transmittal of District transportation claims (2 copies) by Board of Trustees to County Superintendent.
June 10	Transmittal deadline for second semester transportation claims (1 copy of each District claim plus 3 copies of County Summary of Transportation Claims—Form T-7) from County Superintendent to State Superintendent.
Upon receipt of claims	State audit of claims, and disbursement of approved amount of State reimbursement for second semester transportation.

*See **Calendar of Official Duties**, elsewhere in this **Handbook**, for complete listing of official duties. The items here are for reference convenience for school transportation duties only.

SCHOOL TRANSPORTATION CALENDAR

Upon receipt of State payment notice	Disbursement of County reimbursement for second semester transportation, on the basis of State reimbursement, ordered by County Superintendent.
By Fourth Monday in June	Deadline for completion and signing transportation contracts (4 copies) for ensuing year.
By Fourth Monday in June	Action by County Transportation Committee on all applications for increased individual payments due to isolation. (Approval of Board of Trustees of increased payments is required prior to Transportation Committee action.)
Fourth Monday in June	Transportation budget adoption by Board of Trustees; contracts supporting budgeted expenditures to be attached.
By July 1	Deadline for transmitting all transportation budgets and contracts to County Superintendent.
By July 10	Individual (including "isolated") transportation contracts (4 copies) to State Superintendent, after County Superintendent has obtained any needed data therefrom.
Before school opens	Bus inspection completed and any defects remedied.
September 1	Budgets and new bus contracts for ensuing year to State Superintendent.
By October 1	Transmittal deadline for Application for Registration of School Bus and State Reimbursement (3 copies) for each bus route from Board of Trustees to County Superintendent.
By October 15	Deadline for transmitting Application for Registration of School Bus and State Reimbursement (3 copies) from County Superintendent to State Superintendent.
By mid-October	Completion of State approval action on all applications for increased individual payments ; assignment of payment responsibility to the several Districts providing transportation services to the same family (establishment of " first-child rate "); and State notification to County Superintendents and District Clerks of the foregoing, with return of approved contracts.

SCHOOL TRANSPORTATION CALENDAR

Upon receipt of State-approved contracts	Notice to County Treasurer by County Superintendent of details of approved contracts, as in 75-3405.
Upon receipt of State-approved contracts	Copy of contract to each parent (or guardian) with whom District holds contract, by District Clerk.
December 1	Deadline for remedy of bus defects before bus become ineligible for any State reimbursement for the year.
By December 31	Completion of State approval of rates for bus reimbursement , and State notification of County Superintendent and District Clerk, with return of approved applications.
Whenever required	New transportation contracts with families not residing in the District at budget time are completed by Trustees, and four copies of each are transmitted to County Superintendent, then to State Superintendent.
Whenever required, after December 31	Emergency budget proceedings are instituted to provide budget authorization for any transportation which the District is obliged to furnish for pupils not living in the District at budget time, and for which obligation the Contingency Item is inadequate.

OPINIONS OF THE ATTORNEY GENERAL

authorization) to budget an amount for the General Fund equal to the sum of the Foundation Program and the permissive increase. (For the 1961-63 period, additional permissive budgeting authorization is provided by the Classroom Unit Assistance law. (Sec. 75-3612, note.)

Amendments made by the 1961 Legislature to Sections 75-1723 and 75-4516.1 permit Districts receiving Federal funds for the General Fund Budget (and otherwise limited to the millage permissive) to use the Federal funds to extend the permissive up to the percentage limitation. **These amendments make obsolete that portion of Vol. 28, Op. 28, which held that Public Law 874 monies may not be used above the millage limitation without approval by the electors.**

Other portions of the Opinion, not affected by 1961 legislation, remain applicable. According to this Opinion, **voted authorization to exceed the Permissive Budget must be obtained by a District receiving Federal funds**, even though such funds are adequate to finance the desired expenditure above the Permissive Budget.

See: The How and Why of School District Budgeting and Accounting, I. General Fund—Additional Expenditure of Federal Funds by Voted Authorization.

2. Emergency Budgeting With Federal Funds

The conditions under which a District may adopt an emergency budget are prescribed by Sections 75-1716 and 75-4521. (See also, in this **Handbook**, Emergency Budgeting.)

Vol. 24, Op. 46 provides for the use of P.L. 874 funds in emergency budgets due to increased enrollment.

Thus a District which in the course of the school year becomes responsible for the education of federally-connected children who could not have been anticipated at the time the regular budget was prepared, and on whose account the District acquires federal funds under P.L. 874, may, in accordance with Sections 75-1716 or 75-4521, be eligible to adopt an emergency budget and, if so, may finance the emergency budget with the federal funds.

In this connection, it should be noted that the statutes do not provide for the adoption of an emergency budget for any Fund for which the District did not adopt a regular budget.

The only type of emergency budget on which a District may apply for additional State aid is a General Fund emergency budget due to increased enrollment. All other emergency budgets must be financed by the District, utilizing whatever local and/or federal funds are available.

OPINIONS OF THE ATTORNEY GENERAL

CLASSROOM UNIT ASSISTANCE

VOL. 29, OP. 4, ISSUED APRIL 24, 1961

- Held:** 1. A board of trustees in preparing the preliminary budget for its school may anticipate the funds to be realized from the Public School Classroom Unit Assistance Fund notwithstanding the fact the effective date of Chapter 245, Laws of 1961, is July 1, 1961, and may extend the amount to be expended by the amount so anticipated if used in the budget above the permissive increase.
2. Funds distributed under Chapter 245, Laws of 1961, may be used without an election in lieu of any district levy in the general fund providing the 5 mill levy is made or may be used above the authorized permissive increase with a resulting increase of spending power in the budget.
3. The State Superintendent of Public Instruction may make such rules and definitions concerning "classroom units" and "regular classroom teachers" as necessary for the administration of the act, provided however, that full-time superintendents, principals, and guidance personnel cannot be considered as classroom teachers in computing classroom units.
4. Funds distributed to a school district under Chapter 245, Laws of 1961, must be designated for the use of the general fund of the elementary school

budget, or high school budget. The funds received by reason of classroom units in elementary schools shall not be used in a high school budget and conversely.

5. Funds received for the use of a budget in excess of the appropriations of the budget must be used in the next ensuing budget as cash on hand and may not be used to increase spending power in the ensuing budget. If appropriations in a budget exceed the funds actually received under Chapter 245, Laws of 1961, warrants may be issued and registered. Such warrants shall be paid from the first money available in the general fund.

Miss Harriet Miller April 24, 1961
 Superintendent of Public Instruction
 State Capitol
 Helena, Montana

Dear Miss Miller:

You requested my opinion concerning Chapter 245, Laws of 1961, which establishes the Public School Classroom Unit Assistance Fund. You submitted eight assumptions concerning the statute which, for the sake of brevity and convenience, I have reduced to the following questions:

1. May school district trustees, in preparing preliminary budgets prior to July 1, 1961, the effective date of Chapter 245, Laws of 1961, anticipate funds to be received under this law?

2. May the funds to be distributed under this act be used to increase the amount of general fund expenditures in excess of

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the Foundation Program plus the permissive increase authorized in Sections 75-1713.1 and 75-4518.1, RCM, 1947?

3. What authority does the State Superintendent of Public Instruction have in establishing criteria for determining the meaning of "regular classroom teachers" and "classroom units?"

4. Shall the funds granted to a school district be separately determined and distributed for the elementary budget and the high school budget?

5. If the funds received by a school district or county high school exceed or are less than the amount estimated in the budget, what will be the effect on the ensuing budget?

In answering the first question, it is necessary to consider Section 7 of Chapter 245, Laws of 1961, which provides:

"This act shall be in force and effect for the period from July 1, 1961, to June 30, 1963, inclusive."

While this provision would preclude the distribution of any money prior to July 1, 1961, it would not prevent school officers from anticipating monies to be received in preparing preliminary budgets. Under the budget laws, Sections 75-1705 and 75-4505, RCM, 1947, the trustees must adopt preliminary budgets on the fourth Monday of June for the next ensuing school year. On the fourth Monday of June, 1961, Chapter 245, Laws of 1961, will not be effective. However, the trustees in preparing preliminary budgets are justified in anticipating the revenue to be received under this Act, as this statute is a potential law at the present time. Our Supreme Court, in the case of *Broadwater v. Kendig*, 80 Mont. 515, 261 Pac. 264, quoted the following with approval:

"That a statute or constitutional provision may have a potential existence, but which will not go into actual operation until a future time, is familiar law."

The second question asks if the funds received under the act may be used above the Foundation Program and permissive increase with the result that there will be an increased spending power in the general fund. Section 5 of Chapter 245, which applies to the question, reads as follows:

"School districts and county high schools may use such funds to reduce any levy necessary for the general fund except the 5 mill levy provided for in section 75-1723, Revised Codes of Montana, 1947, as amended, or may budget for and use such funds above the permissive area provided by law, without the requirement of an election as provided for in section 75-3801, Revised Codes of Montana, 1947. Such funds shall not be construed to be included within 'all other regular sources of revenue required to be used to finance the foundation program as provided in sections 75-1723 and 75-4516.1', under the provisions of section 75-3616, Revised Codes of Montana, 1947, as amended."

Under the provisions of this section the trustees, in preparing the budget, may use the funds in two ways. First, the monies may be used in the general fund budget to reduce any district levy other than the 5 mill levy provided in Section 75-1723, RCM, 1947, as amended; and second, the funds may be used above the permissive area without the necessity of an election approving such usage. If the funds are used as a substitute for a district tax within the general fund budget, there will not be

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an increase in spending power under the budget. The fact the funds are used in lieu of a local tax is an acknowledgment of the application of the limits of the budget law. However, the use of the funds above the permissive area, which is usually referred to as the voted levy area, will increase the spending power of the school district or county high school as it is specifically provided that the amount to be received under Chapter 245, Laws of 1961, shall not be limited by Section 75-3616, RCM, 1947, which restricts the allocation from state funds to fifty per cent of the foundation program.

The waiver of any requirement of an election will permit the use of such funds in any part of the budget without the approval of the voters.

The third question requests my opinion concerning the authority of the State Superintendent of Public Instruction to make rules regarding the precise meaning of the phrases "classroom unit" and "regular classroom teachers" so that the funds may be properly distributed.

Section 3 of Chapter 245 makes it the duty of the State Superintendent of Public Instruction on the first day of October to determine the number of classroom units. This section also provides "such determination shall be made on the basis of one classroom unit for each regular classroom teacher, excluding full time superintendents, principals, and guidance personnel." These standards for classroom units and classroom teachers are general in terms and do not furnish enough detail. For example, the allocation of funds for teachers who instruct in specialized classes such as music and home economics for only a portion of a school day must be fixed by appropriate rule. Also, superintendents who teach a portion of the day, are by the provisions of this act, to be considered.

Section I of Chapter 245 established the fund "to be administered by the State Board of Education." Section 3 of Chapter 245 grants to the State Superintendent of Public Instruction the power to ascertain the number of classroom units in the following language:

"The state superintendent of public instruction, on the first day of October of each year, shall determine the number of classroom units in each school district and county high school of the state. Such determination shall be made on the basis of one classroom unit for each regular classroom teacher, excluding full time superintendent (sic), principals and guidance personnel."

From the above quoted, it is reasonable to assume that if the State Superintendent is to determine the number of classroom units in each school district and county high school, then by necessity, the State Superintendent has the authority to adopt rules and regulations to carry out the provisions of the act. That an officer has implied power from an express statutory grant is recognized in *Guillot v. State Highway Commission*, 102 Mont. 149, 56 Pac. (2d) 1072, where our Supreme Court quoted with approval the following:

"In addition to powers expressly conferred upon him by law, an officer has by implication such powers as are necessary for the due and efficient exercise of those expressly granted, or such as may be fairly implied therefrom. But no power will be implied other than those which are necessary for the effective exercise and discharge of the powers and duties expressly conferred."

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A reading of the act as a whole leads to the conclusion that the fourth question should be answered in the affirmative. The monies distributed by the State Superintendent for each school district should be earmarked for the budget of the school, whether elementary or high school, which maintains the classroom units justifying the distribution. The failure to so designate might result in a diversion of funds to a school budget not entitled to receive the same. The purpose of the Act is to assist each school district in proportion to the number of classroom units that such number bears to the total of teaching units in the State.

The fifth question in effect asks if Chapter 245, Laws of 1961, changes the existing budget laws which provide for annual budgets. It is my opinion that the Act does not contemplate any amendment of the budget laws. Under the existing law, if there is additional money above the amount appropriated in the elementary budget, such cannot be expended as Section 75-1727, RCM, 1947, prohibits the payment of any warrants in excess of the appropriations as fixed by the budget. Such additional funds realized from the Classroom Unit Assistance Fund on hand at the end of the fiscal year must be used in the ensuing budget as cash on hand as provided in Section 75-1710, RCM, 1947. If the funds realized from this source are less than the amount appropriated in the budget, warrants may be issued and registered as provided in Section 16-2604, RCM, 1947. Such warrants shall be paid from the first money available in the general fund. There are comparable statutes in the high school budget law and the same results will follow.

It is therefore, my opinion:

1. A board of trustees in preparing the preliminary budget for its school may anticipate the funds to be realized from the Public School Classroom Unit Assistance Fund notwithstanding the fact the effective date of Chapter 245, Laws of 1961, is July 1, 1961, and may extend the amount to be expended by the amount so anticipated if used in the budget above the permissive increase.

2. Funds distributed under Chapter 245, laws of 1961, may be used without an election in lieu of any district levy in the general fund providing the 5 mill levy is made or may be used above the authorized permissive increase with a resulting increase of spending power in the budget.

3. The State Superintendent of Public Instruction may make such rules and definitions concerning "classroom units" and "regular classroom teachers" as necessary for the administration of the act, provided however, that full time superintendents, principals, and guidance personnel cannot be considered as classroom teachers in computing classroom units.

4. Funds distributed to a school district under Chapter 245, Laws of 1961, must be designated for the use of the general fund of the elementary school budget, or high school budget. The funds received by reason of classroom units in elementary schools shall not be used in a high school budget and conversely.

5. Funds received for the use of a budget in excess of the appropriations of the budget must be used in the next ensuing budget as cash on hand and may not be used to increase spending power in the ensuing budget. If appropriations in a budget exceed the funds actually received under Chapter 245, Laws of 1961, warrants

OPINIONS OF THE ATTORNEY GENERAL

may be issued and registered. Such warrants shall be paid from the first money available in the general fund.

Very truly yours,

FORREST H. ANDERSON
Attorney General

OPINION REQUEST

An opinion as to the operation of the Classroom Unit Assistance law was requested by the State Superintendent of Public Instruction in a letter which is reproduced here:

Honorable Forrest H. Anderson March 15, 1961
Attorney General
State Capitol
Helena, Montana

Dear Mr. Anderson:

I hereby request an official opinion as to the validity of each of the following assumptions pertaining to the operation of House Bill No. 469 enacted by the 37th Legislative Assembly and signed by the Governor today. It is my intention to issue information to the School Districts and County high schools based on these assumptions, provided that, in your opinion, the assumptions are correct.

1. Although the effective date of the act is July 1, 1961, it shall be interpreted as authorizing the Board of Trustees of any School District or County high school at the time of the adoption of the preliminary budget in June, 1961, to approve General Fund expenditures in excess of the Foundation Program and permissive amounts specified in Sections 75-1713.1 and 75-4518.1, such excess to be equivalent to, or less than, the estimated Classroom Unit Assistance anticipated by the Trustees for receipt in the ensuing year. No voted authorization shall be necessary to permit the Board of Trustees for receipt in the ensuing year. No voted permissive amount (75-1713.1 and 75-4518.1) in budgeting for General Fund expenditures beyond this limitation by an amount not greater than the anticipated Classroom Unit Assistance amount.

2. The act shall be interpreted as authorizing the County Board of Budget Supervisors to allow the amount of General Fund expenditures (approved by the Board of Trustees in adopting the preliminary budget) in excess of the Foundation Program plus the permissive amount (specified in Sections 75-1713.1 and 75-4518.1) which is equivalent to, or less than, the amount of Classroom Unit Assistance anticipated for receipt for support of the budget in the ensuing year, and the mandatory expenditure reduction provided in Sections 75-1713.1 and 75-4518.1 shall not apply to the amount beyond the specified permissive which is equivalent to, or less than, such Classroom Unit Assistance.

3. In budgeting for the use of Classroom Unit Assistance, the Board of Trustees of any County high school or School District, in estimating the number of "regular classroom teachers" on the basis of which payment is anticipated for support of the General Fund budget in the ensuing year, shall be restricted by such criteria as may be established by the State Superintendent of Public Instruction for the purpose of defining and enumerating "regular classroom teachers."

4. Classroom Unit Assistance payments shall be deposited to the credit of the General Fund of the County high school or School District, separately for elementary and high schools.

5. The provisions of Sections 75-3610, 75-3616, 75-3618 and 75-3619, R.C.M., 1947, as amended, shall not be interpreted as requiring the use of Classroom Unit Assistance funds within the Foundation Program to reduce the entitlement of any School District or County high school to County Equalization funds or State Public School Equalization funds.

6. Although no specific authority is provided in the act, the act shall be interpreted as authorizing the State Superintendent to make such rules and regulations as he may deem necessary in order to make the determination of classroom units required by this act, as the basis for disbursement of Classroom Unit Assistance funds.

7. In the event that the amount of Classroom Unit Assistance funds actually received in any school year by a County high school or School District shall exceed the estimated amount anticipated by the trustees at the time of the adoption of the budget for such year, the excess shall not be used to increase the permissive amount of the General Fund budget for the ensuing year. In using Classroom Unit Assistance funds above the permissive area provided by law, the Trustees shall be restricted to using only those funds anticipated for receipt in the year for which the budget is adopted.

8. In the event that the amount of Classroom Unit Assistance funds actually received in any school year by a County high school or School District shall be less than the estimated amount anticipated by the Trustees at the time of the adoption of the budget for such year, the shortage shall not be deducted from the amount which may be used to increase the permissive amount of the General Fund budget for the ensuing year; such shortage, if it causes a deficit in revenues budgeted for financing the authorized General Fund expenditures, shall be included in the amount required to be raised by a tax levy on the District for the General Fund budget for the ensuing year, without voted authorization.

Very truly yours,

HARRIET MILLER
State Superintendent

DEFINITIONS AND ABBREVIATIONS

School

- "3. A six-year high school is a public school . . . which comprises . . . grades seven through twelve . . .
- "4. A regular four-year high school is a public school . . . which comprises . . . grades nine through twelve . . ." (75-4101.)

Isolated School. ". . . an elementary school having an ANB of eight or less pupils . . . ; a high school having an ANB of twenty-four or less pupils . . ." the designation of which as "isolated" has been applied for by the Board of Trustees and approved by the County Board of School Budget Supervisors in accordance with the conditions prescribed by statute. (See 75-3611; 75-3617.) Elementary schools may be designated "isolated" where unusual hardship is determined by the Budget Board and approved by the County Superintendent and State Superintendent of Public Instruction. The Foundation Program rate schedule differentiates between isolated and non-isolated elementary schools; high schools having an ANB of twenty-four or less for three consecutive years and not approved as isolated may not receive State equalization aid.

New School. A school operating for the first time, for which a budget has been authorized as a result of compliance with minimum statutory requirements for opening a new school. (75-3611.)

Reopened School. A school which was not in operation the previous year but for which a budget has been authorized for the current year as a result of compliance with statutory requirements for reopening. (See 75-3611; see also **The How and Why of School District Budgeting and Accounting**, XIV E.)

School Census. An enumeration of all individuals between the ages of six and twenty-one years residing in each School District on October 1 of each year. The census is taken by the Clerk of the District and is the basis for allocating Interest and Income from the State Permanent School Fund.

School Lands. Lands granted by the Federal Government to Montana, upon admission to statehood, for the permanent support of the common schools. See State Permanent School Fund.

State Deficiency. The amount by which the revenue in the State Public School Equalization Fund is inadequate to meet the State's obligation to complete the financing of all Foundation Programs, after taking into account all other revenues available for the Foundation Programs, including District and County levies and State Interest and Income. See Equalization—State equalization level; Levy—District Levy for State Deficiency.

State Permanent School Fund. A fund originating with the grant of lands by the United States for the support of the common schools; contributed to also by other constitutional and statutory sources. In usage, Permanent Fund often refers not only to that actual amount in the Montana Trust and Legacy Fund which belongs to the schools, but also to the school lands themselves as a permanent source of revenue. The principal of the Permanent School Fund may not be expended or diverted; it is invested through the Montana Trust and Legacy Fund for the permanent benefit of the schools. Any revenue from the sale of the lands granted for school support must be deposited in the Permanent Fund. Ninety-five per cent of the interest received on the investments of the

DEFINITIONS AND ABBREVIATIONS

Permanent School Fund, and 95% of the income derived from the leasing of school lands must be apportioned annually to the School Districts in proportion to the number of Census Children; this money constitutes the **Interest and Income** which is the first revenue for the budget requirements of elementary schools. (Enabling Act, 10, 11, 13; Constitution of Montana, XI, XXI; Sec. 75-3701, R.C.M., 1947.)

State Public School Equalization Fund. A fund for the support of the public schools, derived from 25% of the receipts from the State individual income tax, 25% of the receipts from the State corporation license tax, 50% of all funds paid to the State by the Federal government as the State's share of U. S. oil and gas royalties; and any money appropriated by the Legislature from the State General Fund. See Equalization—State equalization level.

Statutory. Pertaining to a legislative enactment; established by law.

Year

Current Year. The year in progress at the time a given act is performed. For example, in preparing a budget for the

year 1962-63, the current year when the budgeting process begins (in April) is 1962; but the current year when the budget is finally adopted (in August) is 1963.

Ensuing Year. Used with reference to budgeting; the year for which the budget is being prepared; in the above example, 1962-63.

Fiscal Year. The year beginning July 1 and ending June 30.

Last Completed Year. The full year completed the preceding June 30; with reference to budgeting, that year for which completed data is available when the budgeting process begins; in the example under Current Year, the year ending June 30, 1961.

School Year. The year beginning July 1 and ending June 30. With reference to the school term, often considered the number of days that school is in session. The statutory requirement is that school be in session at least 180 days during any school year. (75-2203.)

CLASSROOM UNIT ASSISTANCE

Effective for the school years 1961-62 and 1962-63, a State aid program designated Classroom Unit Assistance provides for a distribution of some State funds on a Classroom Unit basis, accompanied by an increase in permissive budgeting authorization equivalent in amount to the Classroom Unit Assistance funds. The maximum permissive budget, while the Classroom Unit Assistance program is in effect, is the sum of the Foundation Program, the regular permissive increase, plus the amount of Classroom Unit Assistance to be received.

No School District or County high school not entitled to State Public School Equalization Funds for its Foundation Program is entitled to Classroom Unit Assistance funds.

The Classroom Unit Assistance funds may be used to reduce any District levy necessary for the General Fund except the 5-mill levy, or may be used above the regular permissive area without an election. (The law is found in the Revised Codes of Montana as a note to Section 75-3612.)

For the official Opinion of the Attorney General as to the operation of the Classroom Unit Assistance law, see the section, Opinions of the Attorney General, at the back of this **Handbook**.

Determination of Classroom Units

Before the adoption of the preliminary budget on the fourth Monday in June, the Board of Trustees must estimate the number of classroom units anticipated to be in existence on October 1 of the ensuing school year, in order to obtain an estimate of the amount of State funds to be paid to the District in the ensuing year under the Classroom Unit Assistance law.

The State Superintendent of Public Instruction is required to determine the number of classroom units in each District on October 1, as the basis for the State payment.

The following rules govern the determination of classroom units, which units are based on "regular classroom teachers." In general, any school employee who, during the regular school day, teaches classes for which the school gives a credit or a grade is considered a teacher.

- a. To be **included** in the count of regular classroom teachers:
 1. Every teacher regularly teaching full-time; such a regular, full-time teacher is one classroom unit
 2. Every teacher regularly teaching less than full-time; each regular part-time teacher is a fraction of a classroom unit, the fraction being determined according to the teacher's time in proportion to total school time.
- b. To be **excluded** from the count of regular classroom teachers:
 1. Full-time superintendents
 2. Full-time principals
 3. Full-time guidance personnel
 4. Other non-teaching personnel (regardless of their duties) who do not regularly instruct pupils in a classroom; study hall supervisors who do not teach are not counted as classroom teachers.
- c. Where teachers are **shared**:
 1. If between Districts, count only the fractional time in your District

CLASSROOM UNIT ASSISTANCE

2. If between elementary and high schools in the same District, count separately (for each separate budget) the fraction which is elementary teaching time and the fraction which is high school teaching time
3. If between grades of an accredited junior high school, so that part of the teaching time belongs to the elementary budget (grades 7 and 8) and part to the high school budget (grade 9), count as separate fractions, according to time spent in "elementary" and time in "high school"
4. If between a high school and junior college, count as separate fractions according to time spent in each
5. If between teaching and non-teaching duties, count only the fraction according to teaching time. (A regular full-time classroom teacher who incidentally supervises study halls is counted as one full classroom unit.)

Estimate and Payment of State Funds

In June, the State Superintendent of Public Instruction estimates the payment per classroom unit anticipated to be made in the ensuing year. The official estimate of the State Superintendent, applied to the number of classroom units estimated by the Board of Trustees, determines the amount of classroom unit funds which may be budgeted by the District for the ensuing year.

After October 1, when the actual number of classroom units is determined, the actual payment per classroom unit is determined according to the State funds available. In December, the State Board of Education orders payment of the funds to the schools.

Schools Excluded from Classroom Unit Assistance

The Classroom Unit Assistance law states: "No school district or county high school not entitled to State public school equalization funds for its Foundation Program shall be entitled to the distribution of any funds under this act."

THE SCHOOL BUDGET: BASIS OF FINANCIAL AND STATISTICAL DATA REQUIREMENTS

Elsewhere in this **Handbook** are specific details pertaining to each of the types of school budgets and to the financial and statistical reports. The essential relationships between the budgets and the various reports is perhaps most apparent from an examination of the data requirements for budgeting, and from the **Calendar of Official Duties**. Each step in the budgeting process depends on some prior step, and the uses of the various reports will be evident as the procedure progresses.

In preparing a school budget, there is a specific need for the following:

1. A detailed financial report of the prior year, with expenditures and revenues reported by Fund and Item
2. The final budget approved and adopted for the year in progress when budgeting for the ensuing year begins
3. A detailed account of expenditures and revenues for the year in progress, by Fund and Item
4. A daily attendance record of the school
5. The most recent School Census
6. The number of classroom units
7. A statement of the taxable valuation of the School District and of the County
8. A report of cash balances and outstanding obligations for each of the Funds of the District at the close of the current year
9. A report of all pupils whose school attendance elsewhere during the current year has created a tuition obligation to be paid in the ensuing year
10. A compilation of all contracts for transportation for the ensuing year
11. A record of official approval for the re-opening of any school in the District which was not in operation the last year
12. A record of official approval for the opening of any new school
13. A record of official approval of isolation for any school, the budget for which is to be based on the Foundation Program rate for an isolated school
14. The official estimate of State revenue from the Interest and Income Fund, based on the School Census and State revenue estimates
15. The official estimate of the level of equalization of the Foundation Program, based on reports of all school revenues from District, County and State sources
16. The official estimate of State payment per Classroom Unit
17. A report of all County school revenues derived from miscellaneous sources
18. A report of all District school revenues derived from miscellaneous sources
19. A report of all revenues from the Federal government for the support of the General Fund budget or other regular school budgets

As soon as the final budget is approved and adopted, the procedure begins which provides for the availability of the necessary data for future budgeting:

1. The data from the approved budget is transmitted to the County Treasurer and District Clerk for financial record-keeping, and to the State

THE SCHOOL BUDGET: BASIS OF FINANCIAL AND STATISTICAL DATA REQUIREMENTS

Superintendent of Public Instruction to be used not only as a basis for State payments on the budget but for the preparation of revenue estimates needed for the next year's budget.

2. The financial and statistical data from the most-recently completed school year is transmitted to the State Superintendent for uses including preparation of the next year's revenue estimates.
3. The School Census is taken and officially recorded, to be used as the basis for allocating Interest and Income funds for the budget and for estimating the next year's revenue from this source.
4. In legislative years, the State Superintendent reports all school financial and statistical data for the preceding two years and estimates the revenue requirements for the next two years.
5. The next year's budgeting process begins again with a detailed financial report of the prior year.

Each of the steps outlined is required by law to be performed by designated school officials. In addition, the law assigns related duties to officials whose offices are not primarily concerned with schools but who perform essential functions with respect to school finance and statistics. See **Index of Key Duties of Officials Responsible for School Finance and Statistics**.

Throughout the year, the law establishes an integrated procedure, requiring strict conformity to the time schedule at every

step, so that the data required for the next step will be ready. When any official fails to complete his duties on time, the official charged with responsibility for the next step is seriously handicapped. While this is true at every stage of the procedure, it is of extreme importance between the fourth Monday in June and the fourth Monday in July, when the sequence of budgeting events requires the closely-coordinated efforts of the District Clerk, the County Superintendent of Schools, the County Assessor and the County Treasurer. The **Calendar of Official Duties**, included in this **Handbook**, lists the essential steps and time sequence specified by law.

At the basis of it all is the school budget—the plan for financing the school. Locally and at the State level, financial planning is continuous. Planning requires data pertaining to every aspect of the schools—pupils, teachers, buildings, programs—everything involving a need for revenue. Planning also requires a record of performance of all the sources of revenue—taxes, rentals, investments, etc. Adequate planning requires the participation not only of those officials responsible for specific duties, but also the citizens and their elected representatives who are ultimately responsible for providing for school support. The need to know the record of the past and the status of the present, in order that adequate plans may be made for the future, is met by the provision of complete and accurate financial and statistical data.

INDEX OF KEY DUTIES

THE DISTRICT TRUSTEES

See all references for **The District Clerk**; also:

General duties of trustees. 75-1632.

Budgeting process. 75-1706, 75-1713, 75-1713.1, 75-4505, 75-4506, 75-4518, 75-4518.1.

Adult education. 75-1633.

Joint District budgeting. 75-1816.

Reports of trustees. 75-1530, 75-1632(15), 75-1632(16), 75-3203, 75-3614, 75-4231(13).

Kindergarten. 75-2005.

Re-opening a closed school. 75-3611.

Opening a new school. 75-3611.

Application for isolation approval. 75-3617.

Voting a special levy. 75-3801, 75-3802, 75-3803, 75-3804, 75-4609, 75-4610.

Special education funds. 75-5003.

Making short-term investments of building funds. 16-2050, 75-3922.

Allocating federal funds for school lunch. 75-4809.

Also see especially the following sections of this **Handbook**:

The School Budget: Basis of Financial and Statistical Data Requirements

Calendar of Official Duties

Official Steps in Completing the District Budget Form

The How and Why of School District Budgeting and Accounting

Budgeting and Accounting in Joint School Districts

Emergency Budgeting

INDEX OF KEY DUTIES

THE COUNTY SUPERINTENDENT

The nature of the office of County Superintendent requires familiarity with all sections of the school laws pertaining to finance and statistics. The County Superintendent also must be familiar with all sections of this **Handbook**.

The following Chapters of Title 75 of the Revised Codes of Montana, 1947, as amended, are especially pertinent:

Chapter 15

Chapter 17

Chapter 18

Chapter 19

Chapter 34

Chapter 36

Chapter 37

Chapter 38

Chapter 45

Related to finance also is Section 75-4809, which requires the County Superintendent to serve on a committee to certify indigency for the purpose of substantiating school lunch claims for federally-connected indigent pupils, to be paid from Federal funds allocated to the School Lunch Fund (Fund IV).

The following sections from the Revised Codes of Montana, 1947, constitute references in addition to pertinent sections of Title 75, that relate to the responsibilities of the office of County Superintendent: 6-201, 6-301 to 6-335, 6-337, 16-514, 16-1001, 16-1020, 16-1021, 16-2401 to 16-2431, 16-2501 to 16-2507, 16-2601, paragraphs 6 to 9, 25-601 to 25-605, 25-609 to 25-611.1, 48-129, 59-301 to 59-303, 59-404 to 59-406, 59-412, 59-413, 59-415 to 59-418, 59-501 to 59-504, 59-510 to 59-517, 59-601 to 59-608, 59-801, 59-802, 59-1001 to 59-1007, 59-1101 to 59-1113, 59-1301 to 59-1306, 79-205, 79-702, 79-2102, 80-110, 81-1105, 82-1008, 93-4341, 93-8714, 94-810, 94-1501 to 94-1503, 94-1513, 94-35-141, 94-35-169, 94-35-239, 94-3901 to 94-3912, 94-3914, 94-1425, 94-801-1.

INDEX OF KEY DUTIES

THE COUNTY TREASURER

General duties. 16-2601, 75-3722.

Financial reports. 75-3614, 75-3723.

Statement of cash balances and outstanding obligations. 75-1710, 75-4515.

Budgeting process. 75-1704.

Authorization for opening accounts. 75-1725, 75-4530.

Recording and paying warrants. 75-1516, 75-1721, 75-1727, 75-3622, 75-3623, 75-4526, 75-4532.

Transfers between Items within the same Fund. 75-1715, 75-1725, 75-4520, 75-4530.

Emergency budgets and warrants. 75-1718, 75-1719, 75-1720, 75-4523, 75-4524, 75-4525.

Provision for debt service. 75-3925, 75-3928.

Joint Districts. 75-1728, 75-4533, 75-4537.

High school funds. 75-4538.

County fund for elementary schools. 75-3706.

Receipt of State funds. 75-1315, 75-3616.

Deposit of Federal funds not subject to Budget Acts. 75-3734, 75-5102, Opinions of the Attorney General, Vol. 18, Op. 142.

Federal funds allocated to School Lunch Fund. 75-4809.

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Calendar of Official Duties

Official Steps in Completing the District Budget Form

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CALENDAR OF OFFICIAL DUTIES

By January 1	Board of Trustees notifies State Examiner whether annual audit of extracurricular funds is to be made by State Examiner or by qualified accountant. See Statutes for required detail. (75-1632(24); 75-1632.1.)
By January 10	State Board of Land Commissioners notifies State Auditor of amount of Interest and Income money available for the current year. (75-1315.)
January 31	Board of Trustees is responsible for ascertaining that all school bus drivers have completed first-aid requirements by this deadline.
Between February 1 and February 10	State Superintendent of Public Instruction apportions Interest and Income from State Permanent School Fund among the Counties. (75-1315.)
Before February 15	Board of Trustees transmits to County Superintendent the District transportation claims (two copies) and School Bus Driver Certification, Form T-7c.
February 15	County Superintendent transmits to State Superintendent of Public Instruction first semester transportation claims (consisting of one copy of each District claim plus three copies of County Summary of Transportation Claims, Form T-7), with County Summary of School Bus Driver Certification.
Upon receipt of transportation claims	State Superintendent of Public Instruction audits transportation claims and orders State reimbursement of approved amounts to be paid to Counties, for allocation to Districts, for first semester transportation. (75-3413.)
Upon receipt of State transportation payment notice	County Superintendent orders County reimbursement, based on State reimbursement, to be paid to Districts for first semester transportation. (75-3413.)
March 1	Deadline for changing School District boundaries, until July 1. (75-1804.)
By First Monday in March	State Treasurer certifies to County Treasurers the amount of Interest and Income apportioned to each County; State Superintendent of Public Instruction certifies to County Superintendents the amount for each County. (75-1315.)

CALENDAR OF OFFICIAL DUTIES

Immediately after First Monday in March	County Superintendent apportions Interest and Income, according to the School Census, to every District maintaining an elementary school for at least six months. (Constitution of Montana, XI, 5; 75-2203.)
In March	County Superintendent completes, for each School District, column 1 of the District Budget Form—"Actual Expenditures" and "Actual Revenue" for the "Last Completed School Year"—for each Fund. (75-1704.)
In April	State Board of Education orders disbursements from the State Public School Equalization Fund. (75-3616.)
By April 10	County Superintendent transmits to the District Clerks the District Budget Forms and preliminary estimate of revenues for the ensuing year. (75-1704; 75-4503.)
Immediately after April 10	District Clerk completes column 2 of District Budget Form, "Approved Expenditures" and "Estimated Revenue" for the "Current Year," for each Fund. (75-4503.)
By May 1	Board of Trustees of School District with isolated school(s) makes written application to County Board of Budget Supervisors for approval of isolation. (75-3617.)
In May	Board of Trustees transmits (within three days of close of school) two copies of District transportation claims to County Superintendent .
In May	County Superintendent publishes a notice in the official newspaper of the County of the meeting of each Board of Trustees on the fourth Monday in June to adopt the preliminary budget. See Statute for required detail. (75-1705; 75-4504.)
In June	County Superintendent apportions balance of proceeds from County 10-mill Levy for elementary schools and County 10-mill Levy for high schools. (75-3618.)
In June	Board of Trustees of any first class or second class District, or of third class District maintaining a high school, notifies State Examiner if annual District audit is to be made by State Examiner, or provides for audit by qualified accountant. See Statute for required detail. (82-1008.)

CALENDAR OF OFFICIAL DUTIES

By June 10	District Clerk of District attended by elementary pupils residing in another District transmits attendance data pertaining to non-residents to County Superintendent . (75-1630.)
By June 10	County Superintendent transmits to State Superintendent second semester transportation claims (one copy of each District claim plus three copies of County Summary of Transportation claims, Form T-7).
Upon receipt of transportation claims	State Superintendent of Public Instruction audits transportation claims and orders State reimbursement of approved amounts to be paid to Counties, for allocation to Districts, for second semester transportation. (75-3413.)
Upon receipt of State transportation payment notice	County Superintendent orders County reimbursement, based on State reimbursement, to be paid to Districts for second semester transportation. (75-3413.)
Immediately after June 10	County Superintendent transmits attendance data pertaining to elementary pupils, residing in one District and attending school in another, to District Clerk of District of residence for use in preparation of elementary Tuition Budget. (75-1630.)
By June 15	County Board of Budget Supervisor acts on applications for approval of isolated schools. (75-3617.)
Between June 15 and July 15	District Clerk of third class School District not maintaining a high school delivers financial records to County Auditor or County Treasurer for auditing. (75-1831.)
By Fourth Monday in June	Board of Trustees of School District which intends to adopt a budget for a school which was not in operation the last year must obtain approval (for reopening a closed school, or for opening a new school) from County Board of Budget Supervisors and State Superintendent of Public Instruction . See Statute for detailed requirements. (75-3611.)
By Fourth Monday in June	County Transportation Committee acts on all applications for increased rates for individual transportation (due to isolation), after approval of all such applications by the Board of Trustees . (75-3407.)

CALENDAR OF OFFICIAL DUTIES

- By Fourth
Monday in
June **Chairman of the Board of Trustees and District Clerk,** with **parents** or **guardians** of pupils to receive transportation services in ensuing year, complete and sign four copies of contracts for transportation as a prerequisite to including such transportation expenditure in the ensuing year's budget. **Trustees** also complete, with **bus contractor(s)**, any new bus contracts for ensuing year. (75-3405; 75-3414.)
- Fourth
Monday in
June **Board of Trustees** prepares and adopts the preliminary budget, completing column 3 of the District Budget Form for "Estimated Expenditures, Ensuing School Year," for each Fund. Upon adoption, the Elementary School Budget Form is signed by a majority of all **Trustees** and the **District Clerk**; the High School Budget Form is signed by the **Chairman of the Board of Trustees** and the **District Clerk**. (75-1706; 75-4511.)
- By July 1 **District Clerk** transmits to **County Superintendent** the preliminary budget, accompanied by four signed copies of all transportation contracts for which Item 2-300 expenditures are budgeted, together with two copies of any new bus contracts; plus lists of any: Tuition payable to or receivable from other Districts or Counties; Transportation payments to be made to or received from other Districts or schools; all positions and salaries for any Salary Items containing more than one salary and estimated number of Classroom Units. The **Clerk of a Joint District** transmits duplicates of the budget and any lists to the **County Superintendents of both Counties**; he transmits all transportation contracts to the **County Superintendent** of the County where the school is located. (75-1706; 75-1816; 75-3414; 75-4511.)
- By July 1 **State Superintendent of Public Instruction** transmits to **County Superintendent** official estimates for ensuing year of State Interest and Income funds to be distributed, and the percentage to which Foundation Programs will be equalized from anticipated revenues.
- By July 1 Application for permission for an elementary pupil to attend school outside the District of residence, or for a high school pupil to attend school outside the County of residence, must be made to the **County Superintendent**. (75-1630; 75-4230.)

CALENDAR OF OFFICIAL DUTIES

Immediately after July 1	County Superintendent acts on any applications for permission for elementary pupils to attend school outside of District of residence, or for high school pupils to attend school outside the County of residence. Board of Trustees of District accepting non-resident elementary pupils also acts on applications. (75-1630; 75-4230.)
Immediately after July 1	County Superintendent notifies County Treasurer of each contract for transportation for the ensuing year according to copies of contracts received from the Districts. (75-3405.)
Immediately after July 1	County Superintendent prepares for each School District a final estimate of revenues for the ensuing year. (75-1709.)
Between July 1 and July 20	District Clerk prepares itemized report of expenditures. Where expenditures exceed \$5,000, District Clerk files statement with County Superintendent or files a report of audit by State Examiner or approved public accountant. See Statute for details. (75-1905.)
Between July 1 and March 1	School District boundaries may be changed. (75-1804.)
By Second Monday in July	County Assessor transmits to County Superintendent a statement of the taxable valuation of all property in each School District and each City and Town. (75-3724.)
By July 10	Teachers report to County Superintendent and District Clerk , except where schools are under a Superintendent or Principal whose reports are submitted to Board of Trustees and County Superintendent . (75-2404.)
By July 10	County Superintendent checks transportation contracts and budgets, obtains from contracts any data needed for calculating County transportation reimbursement and County equalization, and transmits four copies of each individual and increased individual transportation contract to State Superintendent of Public Instruction .
By July 10	County Treasurer provides County Superintendent with a financial report of the last fiscal year for elementary schools and for high schools, and a financial statement for each County school fund. (75-3723; 75-1710; 75-4515.)

CALENDAR OF OFFICIAL DUTIES

By July 10	County Superintendents of both Counties in which a Joint District is situated exchange the Joint District Basic Data Transmittal Form.
Between July 10 and July 20	County Superintendent publishes a notice in the official newspaper of the County of the filing of preliminary budgets and of the meeting of the County Board of Budget Supervisors on the fourth Monday in July to adopt the final budgets. See Statute for required detail. (75-1708; 75-4514.)
By July 15	County Superintendents of both Counties in which a Joint District is situated exchange the Joint District County Equalization Data Transmittal Form.
By July 15	District Clerk of high school attended by pupils from outside the County transmits to County Superintendent a list of pupils for whose tuition other Counties are obligated. (75-4230.)
Immediately after July 15	County Superintendent transmits to other County Superintendents data pertaining to the obligation of other Counties for tuition for high school pupils attending outside of County of residence. (75-4230.)
Between July 15 and August 15	County Auditor or County Treasurer audits financial records of District Clerks of Third Class School Districts not maintaining a high school. (75-1831.)
Before Fourth Monday in July	County Superintendents of both Counties in which a Joint District is situated exchange the Joint District Revenue Requirements Transmittal Form.
Fourth Monday in July	County Board of Budget Supervisors approves and adopts final budget for each School District and County high school, completing column 4 of the District Budget Form, "Approved Expenditures, Ensuing School Year," for each Fund. Upon adoption of the final budget for each District, a statement of the tax levy requirement is prepared for each District. (75-1712; 75-4517; 75-1714; 75-4519, 75-1722; 75-4527.)
Before August 1	Board of Trustees conducts election for special levy for school purposes. (75-3801; 75-4609.)

CALENDAR OF OFFICIAL DUTIES

Before August 1	County Superintendent prepares a high school transfer budget for County's obligation for tuition of high school pupils attending outside of County of residence in preceding year. (75-4230.)
By August 1	Board of Trustees prepares annual report to County Superintendent . (75-1632(15).)
First Monday in August	Board of Review , composed of chairman of County Board of Budget Supervisors, Chairman of Board of Trustees of District or County high school, and County Superintendent, holds a hearing on any high school budget not wholly approved by the County Board of Budget Supervisors, and establishes a final budget for such high school. (75-4518.)
By August 5	County Superintendent of County in which a Joint District school is located transmits to County Superintendent of the other County sharing the Joint District, the Joint District Tax Levy Summary Transmittal Form.
Second Monday in August	County Superintendent presents County Commissioners with approved budgets, with requirements for tax levies. County Commissioners levy taxes on School District and County property as required by the final budgets. (75-1723; 75-4516.1.)
Before school opens	Board of Trustees is responsible for completion of school bus inspection by State Highway Patrol, and remedy of any defects.
By September 1	County Superintendent transmits to the State Superintendent of Public Instruction a complete copy of the approved budget together with a signed copy of each new contract for bus transportation pertaining to the budget; and transmits to the Board of Trustees of each District, and to the County Treasurer , a copy of that portion of the budget showing the approved appropriation for each item of the budget. (75-1724; 75-3414; 75-4529.)
By September 1	County Superintendent transmits to State Superintendent of Public Instruction annual report containing "such statistics . . . and statements . . . prescribed by the State Superintendent of Public Instruction." (75-1526.)
Upon receipt of annual report	State Superintendent of Public Instruction issues County Superintendent a receipt, for County Commissioners . (75-1526.)

CALENDAR OF OFFICIAL DUTIES

Immediately after September 1	County Treasurer opens an account with each School District, and County high school, entering the amount of appropriation for each item of the budget. (75-1725; 75-4530.)
Between September 15 and October 15	District Clerk takes School Census. See Statute for detailed requirements. (75-1903.)
By September 28	County Superintendent publishes in a newspaper in the County a financial statement of all School Districts, showing receipts and expenditures for each of the Funds of each District. See Statute for required detail. (75-1529.)
By October 1	Board of Trustees transmits to County Superintendent Application for Registration of School Bus and State Reimbursement, for each District bus route.
On October 1	State Superintendent determines number of Classroom Units in each school. (75-3612, note.)
By October 15	County Superintendent transmits to State Superintendent of Public Instruction three copies of each Application for Registration of School Bus and State Reimbursement.
By mid-October	State Superintendent of Public Instruction completes action on all applications for increased rates for individual transportation, establishes transportation payment responsibility of districts providing transportation services to the same family, and notifies County Superintendent and District Clerk of approved rates for individual payments. State Superintendent returns to County Superintendent one copy, and to District Clerk two copies of individual transportation contracts.
Upon receipt of State- approved transportation contracts	County Superintendent notifies County Treasurer of details of approved transportation contracts. (75-3405.)
Upon receipt of State-approved transportation contracts	District Clerk transmits a copy of transportation contract to each parent or guardian with whom a contract was made.

CALENDAR OF OFFICIAL DUTIES

By October 31	District Clerk delivers School Census to County Superintendent and Board of Trustees . (75-1903.)
Between October 31 and November 30	County Superintendent checks School Census reports of District Clerks . (75-1904.)
By November 30	County Superintendent transmits School Census to State Superintendent of Public Instruction . (75-1523.)
Upon receipt of School Census	State Superintendent issues County Superintendent a receipt, for County Commissioners . (75-1523.)
December 1	Board of Trustees is responsible for remedy of any school bus defects before this date, to prevent loss of eligibility for State reimbursement for entire year for defective bus.
In December	County Superintendent notifies County Treasurer of amounts to be transferred to high schools outside the County for tuition of high school pupils. (75-4230.)
In December	County Superintendent apportions proceeds from County 10-mill Levy for elementary schools and County 10-mill Levy for high schools. (75-3618.)
In December	State Board of Education orders disbursements from the State Public School Equalization Fund. (75-3616.)
In December	State Board of Education orders disbursements from the Public School Classroom Unit Assistance Fund. (75-3612, note.)
After December 31	Board of Trustees may adopt resolution of emergency due to increased enrollment beyond reasonable expectation. See Statutes for detailed procedure for emergency budgeting. (75-1716; 75-4521.)
Quarterly	County Treasurer provides Board of Trustees of each School District an itemized statement of warrants paid and moneys received for the district. (75-3722.)
At any time	Board of Trustees may adopt resolution of emergency due to causes other than increased enrollment. See Statutes for detailed procedure for emergency budgeting. (75-1716; 75-4521.)

CALENDAR OF OFFICIAL DUTIES

Whenever required	Board of Trustees completes transportation contracts with individuals not living in the District on the adoption date of the budget; Trustees transmit contracts to County Superintendent , who transmits them to State Superintendent .
Whenever required	Board of Trustees reports directly to State Superintendent of Public Instruction . (75-1632(16).)
Whenever required	Board of Trustees reports to State Board of Education on matters pertaining to State Public School Equalization Fund. (75-3614.)
Whenever required	County Board of Budget Supervisors reports to State Board of Education on matters pertaining to State Public School Equalization Fund. (75-3614.)
Whenever required	County Superintendent reports to State Board of Education on matters pertaining to State Public School Equalization Fund. (75-3614.)
Whenever required	County Treasurer reports to State Board of Education on matters pertaining to State Public School Equalization Fund. (75-3614.)
Whenever required, upon receipt by the County of revenues for current school budgets	County Superintendent apportions all school moneys for current budgets to the School Districts, and certifies the amounts apportioned to each District Clerk and the County Treasurer . (75-1516.)

OFFICIAL STEPS IN COMPLETING THE DISTRICT BUDGET FORM

By April 10, the County Superintendent completes the **first column** on pages 1, 2 and 3 of the District Budget Form, entering the actual amounts expended and received in the "Last Completed School Year" by each District in each of the Funds which the District used. The County Superintendent transmits the Budget Form, with the first column thus completed, to the District for use in preparing the preliminary budget for the next (ensuing) school year. At this time, the County Superintendent also provides the District with a preliminary estimate of revenues for the next year. (75-1704; 75-4503.)

The District Clerk, before the Board of Trustees meets to adopt a preliminary budget, completes the **second column** on pages 1, 2 and 3 of the District Budget Form, entering the amounts approved for all expenditures in each Fund, and the revenue anticipated in each Fund, for the school year which is in progress ("Current Year").

When the Board of Trustees meets to consider the budget for the ensuing year, three important pieces of data are available for the Board's guidance: (1) Complete financial data for the most recent full year; (2) Best available financial data for the year in progress; (3) Best available estimate of revenues for the ensuing year.

With this information, the Board of Trustees prepares a preliminary budget of expenditures for each of the Funds used by the District, based on past and present experience as indicated by the data shown in the first and second columns of the Budget Form, and based on future needs as indicated by enrollment and census trends in the District. Thus the **third column** on the Budget Form for estimated expenditures for the "Ensuing Year" is prepared, and the amounts therein are approved. The District Clerk then returns to the County Superintendent the preliminary budget approved by the Board of Trustees, accompanied by a list of all positions and salaries, when more than one salary is included in the budget, plus lists of any tuition or transportation payments to be made to or received from other Districts or schools, estimate of number of Classroom Units, plus four signed copies of all transportation contracts for which expenditures are budgeted. (75-1706; 75-3414; 75-4511.)

The County Superintendent, in July, compiles all data required to arrive at the amounts of the various levies required to finance the expenditures for the next year. This data includes, for each District: (1) the Average Number Belonging for the year just completed; (2) the exact Foundation Program; (3) the State equalization percentage; (4) the percentage to which the Foundation Programs in the County are expected to be equalized by Original Sources of Revenue and County funds; (5) the School Census; (6) the number of Classroom Units; (7) the estimated State Payment from Interest and Income per census child; (8) the estimated State payment per Classroom Unit; (9) the taxable valuation of the District; (10) the total amount budgeted for expenditure in each Fund; and (11) the cash balance, as of June 30, in each Fund, together with outstanding obligations. (75-1709; 75-3724; 75-2404; 75-1710.)

OFFICIAL STEPS IN COMPLETING THE DISTRICT BUDGET FORM

In certain instances, the County Superintendent needs additional information from the Districts. For Districts providing transportation, copies of all transportation contracts are required. For Districts operating isolated schools, formal approval of isolation is necessary. For any school which was not in operation last year, official approval of opening or re-opening is needed before the final budget can be established. (75-3414; 75-3617; 75-3611.)

To complete the data required for revenue calculations, the County Superintendent must have certain data pertaining to the County, including: (1) the taxable valuation of the County; (2) County revenues from miscellaneous sources, such as Taylor Grazing, Forest Funds, etc., which are available for schools; and (3) the County's obligation for tuition for high school pupils who attended school the preceding year outside of the County. (75-3724; 75-4230.)

At a meeting on the fourth Monday in July, the County Board of Budget Supervisors considers all of the school budgets. Upon approval and adoption of a final budget for each district, the **fourth column** of the Budget Form is completed, establishing the maximum expenditure permitted in each budgeted Fund for the "Ensuing Year." On the basis of the financial requirements thus established the County Commissioners, at a meeting on the second Monday in August, fix tax levies on School District and County property. (75-1712; 75-4517; 75-1714; 75-4519; 75-1722; 75-4527; 75-1723; 75-4516.1.)

The County Superintendent completes copies of the Budget Forms, showing the final, approved budget, and transmits the required data to the Districts, the County Treasurer, and the State Superintendent of Public Instruction. (75-1724; 75-4529.)

THE HOW AND WHY OF SCHOOL DISTRICT BUDGETING AND ACCOUNTING

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THE HOW AND WHY OF SCHOOL DISTRICT BUDGETING AND ACCOUNTING

Each part of the District Budget Form has a purpose; each budget is established in compliance with a specific requirement; each Fund exists in accordance with authorization and requirements prescribed by law.

This section of the **Handbook** provides, for each part of the Budget Form, an explanation of what the requirements are and detailed directions for preparing a budget in accordance with the pertinent laws and regulations.

Preparation of the budget for each Fund requires careful planning of expenditures and estimating of revenues. After the final budget is approved and adopted, no change may be made in the total amount of the budget, or in the total Approved Expenditures for any of the separate budgets included in the total budget.¹ (75-1714; 75-4519.)

When the budget is completed, it serves as the application for tax levies, and also as the basis of the County Superintendent's report and application for State equalization aid for the District. To serve these purposes, the completed budget must be accompanied by copies of all transportation contracts for the ensuing year, and a list of all positions and salaries whenever more than one salary is included in the budget, plus lists of any tuition or transportation payments to be made to, or received from, other Districts or schools. (75-1706; 75-3414; 75-4511.)

I. GENERAL FUND

The General Fund is established for the purpose of general maintenance and operation of the school. The General Fund Budget for elementary schools is authorized by Chapter 17 of Title 75, R.C.M. The authorization for high schools is found in Chapter 45 of Title 75, R.C.M. The authorization for junior college budgeting is found in 75-4409, whereby the Board of Trustees of the high school operating the junior college is empowered to include the "junior college department" in the high school budget. (See also Opinions of the Attorney General, Vol. 23, Op. 142.)

District levies, tuition earnings, County levies, miscellaneous County revenues, State funds and in certain instances Federal funds are authorized as the sources

of financial support for the General Fund. Any District revenues not designated for other purposes are used for the General Fund.

The General Fund must be kept separate from all other Funds. The levies and other revenues authorized for the General Fund may be used solely for General Fund purposes, and must not be mingled with other revenues, either in day-to-day record-keeping, or in year-end cash balances. (75-1710; 75-3722; 75-4515; 75-4538.)

A District not operating a school but paying tuition to another District under the provisions of 75-1625 or 75-1630 may use the revenue produced by the District 5-mill Levy to pay its tuition obligation, and in so doing, such a non-operating District establishes a General Fund Budget. If the

¹ Transfers may be made among Items within a given Fund, on written request of the District Clerk to the County Treasurer. (75-1725; 75-4520.)

THE HOW AND WHY: GENERAL FUND

5-mill Levy does not produce enough revenue to pay the entire tuition obligation, the District then has an additional District levy for tuition, which is budgeted and accounted for in the Tuition Fund.

The General Fund is identified by the numeral 1; all expenditure and revenue items carry code numbers preceded by the Fund identification number, 1-.

The Foundation Program

The General Fund Budget for Districts operating accredited schools includes the Foundation Program. No school's General Fund Budget may be less than the Foundation Program; it may be more, under the circumstances detailed below. Money from the State Public School Equalization Fund is paid:

Only for the budgets of accredited schools;

Only when the General Fund Budget is at least equal to the minimum amount prescribed by the Foundation Program law;

For an elementary school, only when a levy of five mills for the General Fund has been made on the District and a levy of ten mills for the General Fund has been made on the County;

For a high school, only when a levy of ten mills for the General Fund has been made on the County;

Only when a closed school has been officially approved for re-opening;

Only when a new school has been officially approved for opening;

Only when complete financial and statistical data pertaining to the District and County have been reported to the State Superintendent of Public Instruction;

Only when a high school having an ANB of 24 or less for three consecutive years is approved as isolated (applicable beginning with school year 1964-65);

Only when any requirements pertaining to special situations have been met.

A District may use money from the State Public School Equalization Fund only for basic maintenance and operation. Money from the State Public School Equalization Fund must not be used for debt retirement, adult education, kindergarten programs, recreation programs, school lunch programs, new buildings or new grounds. (75-3612.)

A District may not use Public School Equalization Fund money for any budget except the General Fund Budget. (An exception is State transportation reimbursement, provided for elsewhere, and not a part of the Foundation Program.)

Classroom Unit Assistance

Effective for the school years 1961-62 and 1962-63, a State aid program designated Classroom Unit Assistance provides for a distribution of some State funds on a Classroom Unit basis, accompanied by an increase in permissive budgeting authorization equivalent in amount to the Classroom Unit Assistance funds. The maximum permissive budget, while the Classroom Unit Assistance program is in effect, is the sum of the Foundation Program, the regular permissive increase, plus the amount of Classroom Unit Assistance to be received.

No School District or County high school not entitled to State Public School Equalization Funds for its Foundation Program is entitled to Classroom Unit Assistance funds.

THE HOW AND WHY: GENERAL FUND

The Classroom Unit Assistance funds may be used to reduce any District levy necessary for the General Fund except the five mill levy, or may be used above the regular permissive area without an election. (The law is found in the Revised Codes of Montana as a note to Section 75-3612.)

Additional Revenue By Voted Authorization

To provide revenue for the General Fund Budget, beyond the amount of the Foundation Program and the permissive increase authorized by 75-1713.1, 75-1723, 75-4516.1 and 75-4518.1, the taxpayers of the District may, by vote, authorize an additional District levy.

The Board of Trustees is authorized to call an election for the purpose of voting a special levy, before August 1 of the year for which the budget is prepared. The election may be held in conjunction with the regular annual school board election, or may be held separately. The procedure for the preparation for and conduct of the election is outlined in 75-3801 to 75-3805 and 75-4609.

Federal Funds in the General Fund Budget

Federal funds intended for the General Fund Budget such as those received under Public Law 874 (Federal Impact) or those designated for Indian Education, are budgeted for according to the same general principles which apply to other General Fund revenues. A district receiving such Federal funds can plan its financial operation best by holding until June 30 all funds received during the year, then using the funds as Cash Reappropriated for the next year's budget; in this way, the budget can be prepared on the basis of reasonably accurate

revenue estimates. As Cash Reappropriated, the Federal funds are considered to be of the same character as any other cash balances which the District may have for reappropriation, and are used as such to reduce District levies.

If a District eligible for Federal funds for the General Fund Budget cannot avoid budgeting an amount of revenue not yet received from the Federal government but anticipated for receipt during the year, the amount of Federal revenue so budgeted should not exceed the amount for which firm entitlement has been established, and of which entitlement the District has received official notification from the Federal agency. Only by budgeting based on positive assurance of Federal funds can a District be protected (by planning for adequate revenues from other sources) if the Federal funds anticipated fail to be paid during the year.

A District receiving Federal funds for its General Fund support, when the Federal funds were not included in the budget, may expend any funds up to, but not exceeding, the total Approved Expenditure.¹

The total of the Approved Budget may not be exceeded; funds remaining will become Cash Reappropriated for the next year.

Use of Federal Funds To Extend the Permissive Amount

Federal funds for the General Fund Budget may be used to finance the area between any ceiling otherwise placed on the Permissive Amount by the millage restriction, and the percentage ceiling, without voted authorization.

The budget laws permit any elementary school to exceed the Foundation Program by an amount equivalent to 30% of the

¹ This limitation does not affect special programs to which the provisions of the Budget Acts do not apply, such as Vocational Education and the National Defense Education Act; see VIII, Miscellaneous Federal Funds, below.

THE HOW AND WHY: GENERAL FUND

Foundation Program or the amount produced by a levy of 15 mills on the dollar of the taxable valuation of the District, whichever is smaller. Any high school is permitted to exceed the Foundation Program by 30% if the ANB is 100 or less, 25% if the ANB is 101 or more, or the amount produced by a 10-mill levy, whichever is smaller. **An exception is made to the millage restriction for schools receiving Federal funds;** this exception permits such schools (in the event that the permissive amount regularly established by the millage limitation would be smaller than that established by the percentage limitation) to exceed the millage limitation. The ceiling on the permissive amount for such schools then is established by the percentage limitation on the permissive amount, or by the amount of Federal funds available for use between the millage and percentage limits, **whichever is smaller.**

Thus, a school with Federal funds for the General Fund Budget, if otherwise restricted to the millage permissive, may use the Federal funds to extend the permissive to the percentage limitation, or to the limit of available Federal funds, whichever is smaller. **No vote is required to extend the permissive amount up to the percentage limit, by use of Federal funds.** (75-1723 and 75-4516.1.)

Additional Expenditure of Federal Funds by Voted Authorization

Any General Fund expenditures above the Permissive Budget must be authorized by a vote of the people, in accordance with 75-3801.

The Permissive Budget for a school receiving Federal funds consists of the Foundation Program plus the permissive amount, regardless of whether the permissive amount is originally established by the percentage limitation or is originally

established by the millage limitation and then is extended by use of Federal funds up to the percentage limitation.

According to Vol. 28, Op. 58, (Official Opinions of the Attorney General), voted authorization to exceed the Permissive Budget must be obtained by a District receiving Federal funds, even though the Federal funds are adequate to finance the desired expenditure above the Permissive Budget.

In accordance with Vol. 28, Op. 58, the Attorney General has recommended a special form of ballot for use by School District electors to authorize the expenditure of Federal funds; this ballot is worded to avoid giving taxpaying electors the erroneous impression that such a vote requires a tax levy.

This special ballot is for use only by Districts Receiving Federal Funds under Public Law 874.

The special ballot may be used when a District receiving P.L. 874 money:

- (1) Wishes to adopt a General Fund Budget larger than the total of the Foundation Program plus Permissive Amount (after any applicable extension of the Permissive Amount as described above), **and**
- (2) Has sufficient P.L. 874 money (when added to any other cash such as tuition earnings, miscellaneous revenue and cash for reappropriation) to reduce to zero the District Levy for State Deficiency, the District Levy for Remaining Local Obligation ("Excess Levy"), and the District Levy for the Permissive Amount, **and**
- (3) Has P.L. 874 money remaining after levy reduction, which remaining money the District wishes to use in the General Fund.

THE HOW AND WHY: GENERAL FUND

The following example illustrates the method of calculating the dollar amount to be placed on the School District Election Federal Funds Ballot. The example is

for an elementary school; a high school would follow the same procedure, using those sources of revenues authorized for the high school General Fund Budget.

Assume an elementary school with:

A Foundation Program of.....	\$100,000
A Permissive Amount (made up of \$15,000 from the 15-mill levy plus \$15,000 from P.L. 874 funds) of.....	30,000
Classroom Unit Assistance of.....	2,500
<hr/>	
Total General Fund Budget Without Vote.....	\$132,500

General Fund Revenues from
Authorized Sources:

State Interest and Income.....	\$ 9,000
District 5-mill Levy.....	8,500
County Equalization Aid.....	15,500
State Equalization Aid.....	41,000
Classroom Unit Assistance.....	2,500
District Levy for State Deficiency*.....	10,000
District Levy for Remaining Local Obligation*.....	16,000

Permissive Amount:

District Levy of 15 mills*.....	15,000
Federal Funds extension to 30%.....	15,000
<hr/>	
Total Revenues	\$132,500

Assume this school has, as available Cash:

Tuition Earnings	\$ 2,000
Cash for Reappropriation (General Fund).....	4,000
Miscellaneous Revenue (General Fund).....	3,000
P.L. 874 money for General Fund use.....	60,000
<hr/>	
Total Cash to Reduce Levies.....	\$ 69,000

To comply with the budget laws, the \$69,000 must first be applied to reduce District levies, EXCEPT the District 5-mill Levy. (The District 5-mill Levy **must not** be reduced if the District is to be eligible for State and County Equalization Aid.)

*Subject to reduction by available cash.

THE HOW AND WHY: GENERAL FUND

The District Levies to be reduced are:

District Levy for State Deficiency*.....	\$ 10,000
District Levy for Remaining Local Obligation*.....	16,000
District Levy for Permissive Amount*.....	25,000
	<hr/>
	\$ 51,000

Determination of Remaining Available Cash:

Cash Available	\$ 69,000
District Levies to be Reduced.....	\$ 51,000
P.L. 874 money for extension of Permissive Amount from 15 mills to 30%.....	\$ 15,000
	<hr/>
Total Cash Used.....	\$ 66,000
Remaining Cash To Be Voted.....	\$ 3,000

The amount of remaining available cash, \$3,000, is the amount which would appear on the Special Ballot.

SAMPLE BALLOT

OFFICIAL BALLOT

SCHOOL DISTRICT ELECTION FEDERAL FUNDS BALLOT

Instructions To Voters:

Make an "X" in the vacant square before the word "FOR" if you wish to grant authority to the trustees to expend the money; if you are opposed to granting the authority, make an "X" in the square before the word "AGAINST."

- ☐ FOR granting to the trustees of this school district authority to expend for the general operation and maintenance of the school(s) of this district funds in the estimated amount of \$..... received or to be received from the United States Government for the use of the school(s) in lieu of moneys from voted levies on the district.
- ☐ AGAINST granting to the trustees of this school district authority to expend for the general operation and maintenance of the school(s) of this district funds in the estimated amount of \$..... received or to be received from the United States Government for the use of the school(s) in lieu of moneys from voted levies on the district.

*Subject to reduction by available cash.

THE HOW AND WHY: GENERAL FUND

**DIRECTIONS FOR CALCULATING REVENUES FOR THE ELEMENTARY SCHOOL
GENERAL FUND BUDGET USING THE ELEMENTARY SCHOOL
GENERAL FUND REVENUES WORK SHEET**

Work Sheet Section A—District

1. **ANB.** From the school records of the year ended June 30, obtain the number of days taught, the aggregate days attendance and the aggregate days absence. (After the third consecutive day of absence, a pupil is not counted either in absence or in attendance, until he returns to school.) Add the aggregate days attendance and the aggregate days absence, and divide the sum by 180. The result is the Average Number Belonging (ANB). If a fractional remainder is obtained, increase the ANB to the next whole number. (75-2404; 75-3611; 75-3612.)

If a District operates more than one school, use the back of Work Sheet page 3 for calculations. Calculate the ANB for each school separately. Where more schools than one are operated within the incorporated limits of a city or town, add the aggregate days attendance and aggregate days absence for all schools in the school unit, and divide the sum by 180 to arrive at the ANB for the school unit of the city or town. (75-3612.)

If a District provides a special education program (other than speech therapy) approved by the State Superintendent of Public Instruction, each calculated ANB in the program will count as three ANB. For a State-approved speech therapy program, the allowable ANB is determined in accordance with the speech therapy formula in the Special Education Handbook. (75-5003.)

If a District operates a kindergarten, children attending the kindergarten who pass their sixth birthday during the period the kindergarten is in session may be included in calculating ANB. Count the aggregate days of attendance and absence of each such child after he reaches the age of six. For kindergarten pupils who attend half days, divide the aggregate days of attendance and absence by two to arrive at an ANB based on full days. (Opinions of the Attorney General, Vol. 24, Op. 101.)

If a District operates a six-year high school, include the seventh and eighth grades with grades one to six for ANB calculations. (Opinions of the Attorney General, Vol. 27, Op. 12.)

If a District operates an accredited junior high school, do not include the seventh and eighth grades with grades one to six for ANB calculations. (The amount of money required for the seventh and eighth grades is included in the elementary budget, but the amount is calculated from the high school, rather than the elementary, ANB rate.) (75-3612; Opinions of the Attorney General, Vol. 27, Op. 12.)

If a District has obtained approval for reopening a school which was not in operation the previous year or for opening a new school, use as the ANB that number which the County Superintendent estimated to be the probable enrollment, and upon which estimated number the approval for reopening was granted by the State Superintendent of Public Instruction prior to the fourth Monday in June. (75-3611.)

THE HOW AND WHY: GENERAL FUND—ELEMENTARY DIRECTIONS

If a District anticipates an abnormal increase in enrollment in the ensuing year due to the closing of a school in the area, the Board of Trustees, District Superintendent and County Superintendent estimate the number to be added to the enrollment, and apply to the State Superintendent of Public Instruction for approval of the increase. If such approval has been granted prior to the fourth Monday in June, include in the ANB the number upon which the approval of the State Superintendent of Public Instruction was based. (75-3611.)

2. **ANB Rate.** From the most recently-enacted statutory schedule, obtain the dollar rate which applies to the ANB arrived at in step 1.¹ (75-3612.)

If a District operates more than one school or school unit, determine the ANB rate for each school or unit separately. (75-3612.)

If a District operates a school with an ANB of 1 to 8 with the Foundation Program based on a flat rate, which varies according to designation of the school as isolated or non-isolated, the Board of Trustees makes written application to the County Board of Budget Supervisors by May 1 if the trustees believe the school should be classified as isolated for the ensuing year. The County Board of Budget Supervisors approves or disapproves the application for isolation by June 15. In some cases, approval by the County Superintendent and State Superintendent of Public Instruction also is necessary; this must be obtained by the fourth Monday in June. Approval of isolation must be granted before a final

budget can be established based upon the Foundation Program rate for an isolated school. (75-3617.)

3. **Foundation Program.** For each school or school unit, calculate the Foundation Program by multiplying the ANB by the ANB rate; or determine the Foundation Program from the most recent **Foundation Program Schedule** in this **Handbook**.¹

For a school with an ANB of 8 or less, use the flat rate based on isolation or non-isolation, whichever is applicable. (75-3612; 75-3617.)

If a District operates more than one school or school unit, add the individual Foundation Programs to obtain the total Foundation Program amount for the District.

If a District operates an accredited junior high school, determine the dollar amount of the Elementary District's obligation for grades 7 and 8 of the junior high school by following the **Directions for Calculating Revenues for the High School General Fund Budget**, page 18. Add the dollar amount for grades 7 and 8 to the amount of other elementary Foundation Programs to obtain the total Foundation Program amount for the District. (Opinions of the Attorney General, Vol. 27, Op. 12.)

In line 3 of the Work Sheet, enter the total Foundation Program amount for the District.

4. **General Fund Expenditures.** In line 4 of the Work Sheet, enter the total General Fund Expenditures, as shown on page 1 of the District Budget Form.

¹ For 1961-62 and 1962-63, the schedule in 75-3612 is increased by 3%. (75-3612, note.)

THE HOW AND WHY: GENERAL FUND—ELEMENTARY DIRECTIONS

5. **State Equalization Level.** In June, the State Superintendent of Public Instruction prepares an estimate of all revenues anticipated to be available for support of all Foundation Programs in the State in the ensuing year, according to the best data available from all official sources. By July 1, the State Superintendent informs the County Superintendents of the estimated percentage of the total Foundation Program requirements which will be achieved by all revenue sources. This percentage is called the State Equalization Level. Enter this estimate in line 5 of the Work Sheet.

Since the percentage is an estimate only, and is not an exact figure, it will be transmitted to the County Superintendents as a whole number, such as 90%. In the percentage column on the Work Sheet beginning with line 10, figures will be carried out to three decimal places; thus, to avoid possible confusion, the percentage entered in line 5 should be shown with zeros in the three decimal places, such as 90.000%.

 - 6-a. **School Census.** In line 6-a of the Work Sheet, enter the figure for District residents between the ages of 6 and 21 according to the School Census taken the preceding October. (75-1903.)
 - 6-b. **Interest and Income per Census Child.** In line 6-b of the Work Sheet, enter the estimated Interest and Income payment figure received from the State Superintendent of Public Instruction, according to official estimates of revenue for the ensuing year.
 - 7-a. **Number of Classroom Units.** In line 7-a of the Work Sheet, enter the number of Classroom Units anticipated in the District on October 1 of the year to which the budget applies. This number is determined in accordance with official definitions and directions.
 - 7-b. **Payment per Classroom Unit.** In line 7-b of the Work Sheet, enter the estimated payment per Classroom Unit received from the State Superintendent of Public Instruction.
 - 7-c. **Estimated Classroom Unit Assistance.** In line 7-c of the Work Sheet, enter the total estimated Classroom Unit Assistance, determined by multiplying the amount in line 7-b by the number in line 7-a. (75-3612, note.)
 8. **Taxable Valuation of District.** In line 8 of the Work Sheet, enter the total taxable valuation of the School District, as obtained from the official statement of the County Assessor.
 9. **Revenue for each mill of Taxable Valuation of the District.** A mill is one-thousandth of a dollar, or \$0.001. To expedite the calculation of tax levies, it is desirable to know the amount of revenue which will be produced by each mill levied on the District. To determine the dollar amount one mill will yield, multiply the Taxable Valuation (line 8) by .001. Enter the result in line 9.
 10. **Interest and Income from State Permanent School Fund.** In financing the Foundation Program, the first of the Original Sources of Revenue to be applied to meet the financial requirements is State revenue, Interest and Income. (75-3618.)
- (Note: "Original Sources of Revenue" are those which provide that portion of a District's Foundation Program which is considered with all other Dis-

THE HOW AND WHY: GENERAL FUND—ELEMENTARY DIRECTIONS

tricts in the County for the purpose of County equalization. Thus, Original Sources include Interest and Income from the State, proceeds of the District 5-mill Levy, and any other District revenues which are applied to meet the needs of the Foundation Program before County equalization.)

Multiply the School Census (line 6-a) by the estimated Interest and Income per Census Child (line 6-b) and enter the result in line 10, column 1, "Dollar Amount." Determine the percentage of the Foundation Program provided by Interest and Income by dividing the figure in column 1 by the dollar amount of the Foundation Program (line 3) and multiplying by 100 to obtain per cent. Calculate to the nearest thousandth of a per cent (three places to the right of the decimal point). Enter the percentage in line 10, column 2.

11. **District 5-mill Levy.** Calculate the revenue to be derived from this levy by multiplying the Revenue per mill (line 9) by five. Enter the result in line 11, column 1, "Dollar Amount." Determine what percentage of the Foundation Program is provided by the 5-mill Levy by dividing the figure in column 1 by the dollar amount of the Foundation Program (line 3) and multiplying by 100 to obtain per cent. Calculate to the nearest thousandth of a per cent (three places to the right of the decimal point). Enter the percentage in line 11, column 2. (75-1723.)
12. **Other Local Revenue.** Enter in line 12, column 1, any other local revenue which must be applied before County equalization. Calculate the percentage of the Foundation Program as in preceding steps, and enter in column 2. (75-3618.)
13. **Total Original Sources.** Add the revenue from Interest and Income, District 5-mill Levy and Other Local Sources; enter the dollar amount in column 1. Add the percentages from lines 10, 11 and 12, and enter the total percentage in column 2 of line 13. The total dollar amount thus calculated is used in the County equalization calculations which follow; the percentage is used to determine whether the District will receive County equalization funds. (75-3618.)

Work Sheet Section B—County

After steps 1 through 13 are completed for each elementary District having a Foundation Program, turn to **Section B** of the **Elementary School General Fund Revenues Work Sheet** and proceed as follows:

35. **Taxable Valuation of County.** In line 35, enter the total taxable valuation of the County, as obtained from the official statement of the County Assessor.
36. **Revenue for each mill of Taxable Valuation of County.** Following the principles outlined in step 9, determine the dollar amount one mill will yield by multiplying the Taxable Valuation (line 35) by .001. Enter the result in line 36.
37. **County 10-mill Levy Amount.** Calculate the revenue to be derived from this levy by multiplying the Revenue per mill (line 36) by ten. Enter the result in line 37. (75-3706.)
38. **County Reimbursement to Districts for Transportation.** The County's obligation to Districts for reimbursement for elementary transportation is paid from

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the revenue derived from the County 10-mill Levy for elementary schools, before this revenue is apportioned for the Foundation Program. (75-3413.)

From all of the elementary transportation budgets, Item 2-32, obtain the amount of the County's obligation. Include any transportation obligation for Joint Districts; obtain your County's obligation from the Joint District Revenues Work Sheet, footnote to line 39-a.

For an Elementary District, the County's obligation is determined as follows:

If a District has no cash reappropriated in the Transportation Fund and receives no payments from other Districts or high schools, $\frac{1}{3}$ of the amount budgeted for transportation costs On Schedule (according to the rates established in 75-3407) is the amount of County reimbursement.

If a District has cash for reappropriation in the Transportation Fund and or receives payments from other Districts or high schools, the total of these amounts is deducted from the requirements for financing the Transportation Budget. "The cash balance on hand at the end of the fiscal year in the Elementary Transportation Budget should be used to meet or reduce the amount contributed by the District, County, or State or any or all of the three depending on the source of the accumulated cash balance. If the cash balance results from more than one source, then the allocation should be made in the ensuing budget on a pro-

portionate basis so as to give a proper reimbursement." (Op. 49, Vol. 28, Official Opinions of the Attorney General.)

For all elementary Districts (including Joint Districts) add the amount of County reimbursement. Enter the total in line 38. Note: For any District providing bus transportation, the total cost of transportation may exceed the amount provided for by the Transportation Schedule in 75-3407 by the amount of bus "over-schedule." The County does not reimburse the District on the basis of the total cost of transportation, but only on the basis of the amount specified by the statutory **Schedule**.

(The same principles determine the amount of State reimbursement for elementary transportation.)

39. **Remainder.** Subtract the amount of County Reimbursement for Transportation (line 38) from the County 10-mill Levy Amount (line 37). Enter the remainder in line 39.
40. **Other County Revenue.** List all other revenues available for the support of elementary schools, such as any cash remaining in the County equalization fund, revenue from Forest Funds, Taylor Grazing, fines, etc. Total the items and enter the total in line 40-e.
41. **Total for County Equalization of All Districts' Foundation Programs.** Add the revenues in line 39 and line 40-e. Enter the total in line 41.
42. **Total Revenue from Original Sources, All Districts with Foundation Programs.** From Section A of the Work Sheet for each District having a Foun-

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dation Program, obtain the amount of revenue available to that District from the Original Sources (line 13). Total the amounts for all Districts and enter the total in line 42.

43. **Total Revenue from Original Sources plus County.** Determine the amount of revenue available for all Districts' Foundation Programs from Original Sources and the County by adding the amounts in line 41 and line 42. Enter the total in line 43. (75-3618.)
44. **Total Foundation Program Requirements for All Districts.** Determine the Foundation Program requirements for all Districts by adding the amounts in line 3 of Section A. Enter the total in line 44. (75-3618.)
45. **Per Cent of Total Foundation Program Requirements Financed by Original Sources and County.** Obtain a preliminary County equalization percentage by dividing the Total Revenue (line 43) by the Total Requirements (line 44) and multiplying by 100 to express the result in per cent. Calculate to the nearest thousandth of a per cent (three places to the right of the decimal point). Enter the percentage in line 45. (75-3618.)
46. **Total Revenue from Original Sources for All Excluded Districts.** Any District in which the Original Sources provide a higher percentage of the Foundation Program requirements than is obtained by the preliminary County equalization percentage is excluded from County equalization. The revenue from Original Sources for all excluded Districts is excluded from the Total Revenue from Original Sources plus County. For each District, refer to Section A of the Work Sheet, line 13, column 2. In any case where the percentage in line 13 is greater than the percentage in line 45, enter under 46 the number of the District, the dollar amount shown in line 13, and the percentage shown in line 13. Total the dollar amounts of all Districts listed. Enter the total under 46. (75-3618.)
47. **Total Foundation Program Requirements for All Excluded Districts.** For all excluded Districts listed under 46, enter the Foundation Program requirements (Section A, line 3) and total. Enter the total under 47. (75-3618.)
48. **Total Revenue from Original Sources plus County for All Remaining Eligible Districts.** Determine the revenue available for all remaining Districts' Foundation Programs by subtracting the revenue of excluded Districts (line 46) from the total revenue (line 43). Enter the remainder in line 48. (75-3618.)
49. **Total Foundation Program Requirements for All Remaining Eligible Districts.** Determine the Foundation Program requirements for all remaining Districts by subtracting the Foundation Programs of Excluded Districts (line 47) from the Total Foundation Programs (line 44). Enter the remainder in line 49. (75-3618.)
50. **Per Cent of Total Remaining Foundation Program Requirements Financed by Original Sources and County. ("County Equalization Level").** Obtain the County Equalization Level by dividing the remaining revenue (line 48) by the remaining Foundation Program requirements (line 49) and multiplying by 100 to express the result in per

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cent. Calculate to the nearest thousandth of a per cent (three places to the right of the decimal point). Enter the percentage in line 50.

In a County where no District's Original Sources provide a percentage of its Foundation Program which is higher than the preliminary County equalization percentage, the preliminary County equalization percentage will be the County Equalization Level. In this case, enter in line 50 the percentage from line 45. (75-3618.)

Work Sheet Section A—District

After steps 35 through 50 are completed for the County, turn back to Section A of the Elementary School General Fund Revenues Work Sheet and complete Section A for each District as follows:

14. **County Equalization Level.** Enter the percentage from Section B, line 50 in line 14. This percentage must be carried out to the nearest thousandth of a per cent (three places to the right of the decimal point).
15. **Percentage of Foundation Program Financed by County.** Subtract the Total Original Sources percentage (line 13, column 2) from the County Equalization Level (line 14, column 2) to obtain the percentage of the Foundation Program which is provided by County equalization; enter the result in line 15.

If the total of Original Sources is greater than the County Equalization Level (if percentage in line 13 exceeds that in line 14), enter zero in line 15, column 2, since the District will receive no County equalization funds.
16. **Dollar Amount of County Equalization Payment.** To determine the dollar amount represented by the percentage in line 15, multiply the dollar amount of the Foundation Program (line 3) by the percentage in line 15, then multiply by .01 to arrive at dollars. Enter the result in line 16, column 1. In line 16, column 2, enter the percentage (same as in line 15, column 2). If the District receives no County equalization payment, enter zeros in column 1 and column 2 of line 16.
17. **Total from Original Sources and County.** Add the dollar amounts in column 1 of lines 13 and 16; enter total in column 1, line 17. Add the percentages in column 2 of lines 13 and 16; enter total in column 2, line 17.
18. **Remaining Requirement for Foundation Program.** Subtract the dollar amount in line 17 from the dollar amount in line 3; enter the result in column 1, line 18. Subtract the corresponding percentages and enter the result in column 2, line 18.
19. **District Levy for State Deficiency.**
 - 19-a. **Maximum Amount.** The maximum amount which any District must provide to make up the deficiency in State equalization is the difference between the Foundation Program and the State Equalization Level. Obtain this difference by subtracting the percentage in line 5 from 100.000%. Enter the result in line 19-a.
 - 19-b. **Districts Requiring Less Than Maximum Amount** are those districts which already have achieved a percentage of the

THE HOW AND WHY: GENERAL FUND—ELEMENTARY DIRECTIONS

Foundation Program which is higher than the State Equalization Level. Where the percentage in line 18 (remaining requirement) is less than the percentage in line 19-a (maximum deficiency), enter the percentage from line 18 in line 19-b. Otherwise, leave line 19-b blank.

- 19-c. **District Levy Required.** If a District requires a Levy for State Deficiency of less than the maximum amount, a percentage will be shown in line 19-b; if there is a percentage in line 19-b, enter it in column 2 of line 19-c.

If a District requires the maximum Levy for State Deficiency, no percentage will be shown in line 19-b. If no percentage is shown in line 19-b, take the percentage in line 19-a and enter it in column 2 of line 19-c.

To determine the dollar amount represented by the percentage in line 19-c, multiply the dollar amount of the Foundation Program (line 3) by the percentage in line 19-c, then multiply by .01 to arrive at dollars. Enter the result in line 19-c, column 1.

20. **Total Local Sources.** Obtain the amount of the Foundation Program provided to this point by Local Revenues (from the District and County). Add the dollar amounts in lines 11, 12, 16 and 19-c, and enter the total in line 20, column 1. Add the corresponding percentages and enter in column 2.
21. **District Levy for Remaining Local Obligation (if any).** If, at this point, at least one-half (50%) of the Foundation

Program has not been provided by Local Sources (District and County), the District must provide for a levy to raise the amount necessary to equal one-half of the Foundation Program. Determine whether the District has a remaining obligation and, if so, the amount, as follows: (75-3619.)

- 21-a. If the percentage in line 20 is greater than 50%, the District has no remaining obligation. In this case, enter zero in line 21-a.

- 21-b. If the percentage in line 20 is less than 50%, the District has a remaining obligation. Determine the amount of the remaining obligation by subtracting the percentage in line 20 from 50%; enter the result in line 21-b.

- 21-c. Line 21-b indicates whether a remaining obligation exists. If a percentage is shown in line 21-b, enter it in line 21-c, column 2. To determine the dollar amount represented by the percentage in line 21-c, multiply the dollar amount of the Foundation Program (line 3) by the percentage in line 21-c, then multiply by .01 to arrive at dollars. Enter the result in line 21-c, column 1.

If no figure is shown in line 21-b, enter zeros in column 1 and column 2 of line 21-c.

22. **Total Local Sources including Remaining Local Obligation (if any), plus State Interest and Income.** Add the dollar amounts in lines 10, 20 and 21-c; enter the total in line 22, column 1. Add the corresponding percentages and enter total in line 22, column 2.

THE HOW AND WHY: GENERAL FUND—ELEMENTARY DIRECTIONS

23. **State Equalization Payment.** The remaining revenue required for the Foundation Program is provided from the State Public School Equalization Fund. Calculate the amount of the State equalization payment by subtracting the dollar amount in line 22 from the dollar amount in line 3; enter the result in line 23, column 1. Subtract the corresponding percentages and enter the result in column 2. (75-3619.)

Note: State equalization payments are made only to schools which have been accredited by the State Board of Education. (75-3611.)

24. **Verification of Foundation Program Revenues.** Total the dollar amounts in lines 10, 11, 12, 16, 19-c, 21-c and 23. The sum must equal the amount of the Foundation Program in line 3.
25. **Amount to be Financed Above the Foundation Program.** Obtain this amount by subtracting the Foundation Program amount (line 3) from the Total General Fund Expenditures (line 4). Enter the result in line 25.

26-27. **District Levy for Permissive Amount.**

26. **Determination of Maximum Permissive Amount.**

- 26-a. Permissive amount limited by 30% of the Foundation Program: Determine this figure by multiplying the dollar amount in line 3 by 0.30. Enter the result in line 26-a.

- 26-b. Permissive amount limited by 15 mills: Determine this figure by multiplying the Revenue per mill (line 9) by fifteen. Enter the result in line 26-b.¹

- 26-c. **Maximum Permissive Amount:** Determine the Maximum Permissive Amount by comparing the amounts in lines 26-a and 26-b. The smaller figure is the Maximum Permissive Amount. Enter whichever is smaller in line 26-c.

- 26-d. **Classroom Unit Assistance:** Enter the amount shown in line 7-c. (The entering of this amount here does not require the District to use the Classroom Unit Assistance money above the regular Permissive Amount; line 26-d merely is a step in establishing the **maximum** Permissive Amount which the District may use if the Trustees choose to do so. Thus, the amount from line 7-c is entered here **regardless** of its intended use. 75-3612, note.)

- 26-e. **Maximum Permissive Amount** including Classroom Unit Assistance: Determine this Maximum total by adding the amounts in lines 26-c and 26-d.

¹ The 15-mill limitation does not apply to Districts using Federal funds in lieu of taxes to finance the area between the millage and the percentage limitations; the permissive amount for such Districts is limited by 30% of the Foundation Program or the amount of available Federal funds, whichever is smaller. (75-1723.)

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27. Determination of Actual Permissive Amount.

27-a. Where a District requires the full permissive amount: If the Maximum Permissive Amount (line 26-e) is less than, or the same as, the amount above the Foundation Program (line 25), enter the amount of line 26-e in line 27-a. Otherwise, leave line 27-a blank.

27-b. Where a District requires less than the full permissive amount: If the Maximum Permissive Amount (line 26-e) is greater than the amount above the Foundation Program (line 25), enter the amount of line 25 in line 27-b. Otherwise, leave line 27-b blank.

27-c. Actual Permissive Amount: Determine the Actual Permissive Amount from lines 27-a and 27-b. Enter in line 27-c the amount shown in either line 27-a or 27-b. If no figure is shown in lines 27-a or 27-b, leave line 27-c blank.

28. District Levy for Voted Amount. Determine the amount of voted levy required by subtracting the Actual Permissive Amount (line 27-c) from the Amount Above the Foundation Program (line 25). Enter the result in line 28. (75-3801.)

29. Revenues from Non-Tax Sources for Levy Reduction. It is a basic principle of School District budgeting that revenues available for financing the budg-

et must be applied to the requirements of the budget to reduce District levies. (75-3618.)

Under 29, list all such revenues, including: a) tuition payments received from other Districts; b) any miscellaneous revenue noted in Item 1-29 of the District Budget Form which is not included in Original Sources of Revenue (line 12 of the Work Sheet); c) cash reappropriated (see following paragraphs); d) Federal Impact funds; e) other funds, such as those from other Federal programs, as Indian education, intended for the General Fund budget; and f) Classroom Unit Assistance (from line 7-c). (75-1630, 75-3612, note.)

To determine the amount of cash reappropriated to be entered in line 29-c, deduct from the cash balance (according to County Treasurer for the General Fund as of June 30), the sum of 1) the amount required for outstanding warrants and 2) the amount to be retained as the District's cash reserve. The remainder is the amount of cash for reappropriation.

In retaining cash for the reserve, the District must observe the maximum placed by law on the reserve fund, which is 35% of the approved General Fund Expenditures for the ensuing year. (75-1723.)

Footnote 3 to line 29-c of the Work Sheet provides for comparing the intended cash reserve with the maximum allowable amount. Enter in Footnote 3, line w, the amount of the Approved Expenditures for the General Fund Budget. Calculate the allowable Cash Reserve by multiply-

THE HOW AND WHY: GENERAL FUND—ELEMENTARY DIRECTIONS

ing the Approved Expenditures by 0.35 to obtain the 35% maximum and enter this figure in line x. Enter the actual cash reserve intended in line y. If the Actual Reserve is greater than the Maximum Allowable Reserve, the excess amount must be used to reduce levies. Enter any excess in line z of Footnote 3.

If a dollar amount is shown in line z of Footnote 3, add the amount to the figure previously shown as Cash Balance for Reappropriation (line 29-c) and enter the new total in line 29-c. If Footnote 3, line z shows no excess cash retained, do not alter the amount in line 29-c.

Total the items listed under 29, and enter the sum in line 29-g.

30. **Authorized District Levy Amount Excluding 5-mill Levy.** Total all of the authorized levy amounts, **except** the District 5-mill Levy. Include the District Levy for State Deficiency (line 19-c); the District Levy for Remaining Local Obligation, if any (line 21-c); the District Levy for the Permissive Amount (line 27-c), and the District Levy for the Voted Amount (line 28). Enter the total in line 30.
31. **Actual District Levy Required, Excluding 5-mill Levy, After Cash Reduction.** Subtract the Total Revenues for Levy Reduction (line 29-g) from the Authorized District Levy Amount Excluding

5-mill Levy (line 30). The result is the amount required for all District levies for the General Fund **except** the original District 5-mill Levy. Enter the result in line 31.

32. **Total District Levy Amount Required, Including 5-mill Levy.** Add the District 5-mill Levy amount (line 11) to the amount of other levies (line 31). The sum is the total dollar amount of the General Fund levy on the District; enter in line 32.
33. **Mills Required for Total District Levy Amount.** Determine the number of mills required to produce the dollar amount shown in line 32 by dividing the amount of revenue required (line 32) by the revenue produced by one mill (line 9). Calculate to the nearest hundredth of a mill (two places to the right of the decimal point). Enter the millage in line 33. This is the number of mills required to produce the revenue needed by the General Fund Budget, including the original District 5-mill Levy.
34. **Summary of General Fund Revenues.** Enter under 34 each of the revenues for the General Fund Budget in the order required for the District Budget Form. Total the items entered. The sum of the revenues must equal the General Fund Expenditures Total (line 4).

THE HOW AND WHY: GENERAL FUND

**DIRECTIONS FOR CALCULATING REVENUES FOR THE HIGH SCHOOL
GENERAL FUND BUDGET USING THE HIGH SCHOOL GENERAL
FUND REVENUES WORK SHEET**

Work Sheet Section A—District

1. **ANB.** From the school records of the year ended June 30, obtain the number of days taught, the aggregate days attendance and the aggregate days absence. (After the third consecutive day of absence, a pupil is not counted either in absence or in attendance, until he returns to school.) Add the aggregate days attendance and the aggregate days absence, and divide the sum by 180. The result is the Average Number Belonging (ANB). If a fractional remainder is obtained, increase the ANB to the next whole number. (75-2404; 75-3611; 75-3612.)

If a District operates more than one school, use the back of Work Sheet page 3 for calculations. Where more than one high school is operated by a District, the budget calculations may be based on separate budgets for each of the schools (**except** for high schools located within the limits of a single city), or on a combined budget for all of the schools. Determine the maximum Foundation Program and permissive budget for a District with more than one high school (other than those located within the limits of a single city) as follows:

- a. Calculate the Foundation Program (and permissive amount) for each school separately, according to its ANB and ANB rate, and according to the applicable permissive limit (30% of Foundation Program for ANB of 100 or less; 25% of Foundation Program for ANB of 101 or more). Add together the separate budgets so obtained.

- b. Calculate the Foundation Program (and permissive amount) for the District as a whole, based on the total ANB of all high schools combined.
- c. Compare the amount obtained in Step a, above, (by adding together the separate budgets), with the amount obtained in Step b, above, (by combining the ANB for the whole District). The larger amount is the maximum for the District. (Regardless of the method used, the 10-mill permissive limitation applies if more than ten mills would be required to achieve the permissive percentage, except in those Districts requiring the full permissive percentage for eligibility for certain Federal funds.) (75-4506.)

Where a District or County operates more than one high school within the incorporated limits of a single city or town, all the high schools within the city limits are considered a unit for budget purposes; add the aggregate days attendance and aggregate days absence for all schools in the unit and divide the sum by 180 to arrive at a total ANB for the high school unit. (75-4506.)

If a District provides a special education program (other than speech therapy) approved by the State Superintendent of Public Instruction, each calculated ANB in the program will count as three ANB. For a State-approved speech therapy program, the allowable ANB is determined in ac-

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cordance with the speech therapy formula in the Special Education Handbook. (75-5003.)

If a District operates a six-year high school, include the seventh and eighth grades with grades one to six for ANB calculations. Calculate the high school ANB based on grades 9, 10, 11 and 12. (Opinions of the Attorney General, Vol. 27, Op. 12.)

If a District operates an accredited junior high school, include the seventh and eighth grades with grades nine to twelve for ANB calculations. (75-3612; Opinions of the Attorney General, Vol. 27, Op. 12.)

If a District anticipates an abnormal increase in enrollment in the ensuing year due to the closing of a school in the area, the Board of Trustees, District Superintendent and County Superintendent estimate the number to be added to the enrollment, and apply to the State Superintendent of Public Instruction for approval of the increase. If such approval has been granted prior to the fourth Monday in June, include in the ANB the number upon which the approval of the State Superintendent of Public Instruction was based. (75-3611.)

2. **ANB Rate.** From the most recently-enacted statutory schedule, obtain the dollar rate which applies to the ANB arrived at in step 1.¹ (75-3612.)

If a District operates an accredited junior high school, determine the ANB rate according to the total ANB of the high school and grades 7, 8 and 9. (Opinions of the Attorney General, Vol. 27, Op. 12.)

3. **Foundation Program.** Calculate the Foundation Program by multiplying the ANB by the ANB rate; or determine the Foundation Program from the most recent **Foundation Program Schedule** in this **Handbook**.¹

If a District operates an accredited junior high school, determine the dollar amount of the junior high school Foundation Program which is to be included in the high school budget as follows:

- a. Calculate the ANB due to grades 9, 10, 11, and 12. This is the high school budget portion of the ANB.
- b. Multiply the high school budget portion of the ANB by the **ANB rate** determined in step 2 above (which was based on the ANB of grades 7, 8, 9, 10, 11 and 12). The result is the dollar amount of the Foundation Program to be included in the high school budget.

The remainder of the junior high school Foundation Program is to be included in the elementary budget. This remaining dollar amount is determined by calculating the ANB due to grades 7 and 8, and multiplying the seventh-eighth grade portion of the ANB by the same ANB rate as above. Add the dollar amount thus obtained to the elementary Foundation Program. (Opinions of the Attorney General, Vol. 27, Op. 12.)

In line 3 of the Work Sheet, enter the total Foundation Program amount for the District.

4. **General Fund Expenditures.** In line 4 of the Work Sheet, enter the total General Fund Expenditures, as shown on page 1 of the District Budget Form.

¹ For 1961-62 and 1962-63, the schedule in 75-3612 is increased by 3%. (75-3612, note.)

THE HOW AND WHY: GENERAL FUND—HIGH SCHOOL DIRECTIONS

5. **State Equalization Level.** In June, the State Superintendent of Public Instruction prepares an estimate of all revenues anticipated to be available for support of all Foundation Programs in the State in the ensuing year, according to the best data available from all official sources. By July 1, the State Superintendent informs the County Superintendents of the estimated percentage of the total Foundation Program requirements which will be achieved by all revenue sources. This percentage is called the State Equalization Level. Enter this estimate in line 5 of the Work Sheet.

Since the percentage is an estimate only, and is not an exact figure, it will be transmitted to the County Superintendents as a whole number, such as 90%. In the percentage column on the Work Sheet beginning with line 10, figures will be carried out to three decimal places; thus, to avoid possible confusion, the percentage entered in line 5 should be shown with zeros in the three decimal places, such as 90.000%.

- 6-a. **Number of Classroom Units.** In line 6-a of the Work Sheet, enter the number of Classroom Units anticipated in the District on October 1 of the year to which the budget applies. This number is determined in accordance with official definitions and directions.
- 6-b. **Payment per Classroom Unit.** In line 6-b of the Work Sheet, enter the estimated payment per Classroom Unit received from the State Superintendent of Public Instruction.
- 6-c. **Estimated Classroom Unit Assistance.** In line 6-c of the Work Sheet, enter the total estimated Classroom Unit Assist-

ance, determined by multiplying the amount in line 6-b by the number in line 6-a. (75-3612, note.)

- 7-a. **Taxable Valuation of High School District.** In line 7-a of the Work Sheet, enter the total taxable valuation of the high school District, as obtained from the official statement of the County Assessor.

- 7-b. **Revenue for each mill of Taxable Valuation of the High School District.** A mill is one-thousandth of a dollar, or \$0.001. To expedite the calculation of tax levies, it is desirable to know the amount of revenue which will be produced by each mill levied on the District. To determine the dollar amount one mill will yield, multiply the Taxable Valuation (line 7-a) by 0.001. Enter the result in line 7-b.

8. **Any Local Revenue.** Enter in line 8, column 1, any Local Revenue which must be applied before County equalization. Calculate the percentage of the Foundation Program provided by this Local Revenue by dividing the figure in column 1 by the dollar amount of the Foundation Program (line 3) and multiplying by 100 to obtain per cent. Calculate to the nearest thousandth of a per cent (three places to the right of the decimal point). Enter the percentage in line 8, column 2. (75-3618.)

(Note: "Original Local Revenue" is that which a District must apply toward its Foundation Program before being considered with all other Districts in the County for the purpose of County equalization.)

THE HOW AND WHY: GENERAL FUND—HIGH SCHOOL DIRECTIONS

Work Sheet Section B—County

After steps 1 through 8 are completed for each high school District having a Foundation Program, turn to Section B of the High School General Fund Revenues Work Sheet and proceed as follows:

29. **Taxable Valuation of County.** In line 29, enter the total taxable valuation of the County, as obtained from the official statement of the County Assessor.
30. **Revenue for each mill of Taxable Valuation of County.** Following the principles outlined in step 7, determine the dollar amount one mill will yield by multiplying the Taxable Valuation (line 29) by 0.001. Enter the result in line 30.
31. **County 10-mill Levy Amount.** Calculate the revenue to be derived from this levy by multiplying the Revenue per mill (line 30) by ten. Enter the result in line 31. (75-4516.1.)
32. **Tuition Payments to Other Counties.** The County's obligation to other Counties for the tuition of pupils authorized to attend high school outside of the County of residence is paid from the revenue derived from the County 10-mill Levy for high schools, before this revenue is apportioned for the Foundation Program.

From the high school transfer budget prepared for out-of-county tuition, obtain the amount of the County's obligation. Enter this amount in line 32. (75-4230.)
33. **Remainder.** Subtract the amount of tuition payments to other Counties (line 32) from the County 10-mill Levy Amount (line 31). Enter the remainder in line 33.
34. **Other County Revenue.** List any other revenues available for the support of high schools, including cash remaining in the County equalization fund. Total the items and enter the total in line 34-e.
35. **Total for County Equalization of All High Schools' Foundation Programs.** Add the revenues in line 33 and line 34-e. Enter the total in line 35.
36. **Total Revenue from Original Sources, All High Schools with Foundation Programs.** From Section A of the Work Sheet for each high school having a Foundation Program, obtain the amount of revenue, if any, available to that high school District from the Original Sources (line 8). Total the amounts for all high school Districts and enter the total in line 36.
37. **Total Revenue from Original Sources plus County.** Determine the amount of revenue for all high school Districts' Foundation Programs from Original Sources and the County by adding the amounts in line 35 and line 36. Enter the total in line 37. (75-3618.)
38. **Total Foundation Program Requirements for All High School Districts.** Determine the Foundation Program requirements for all high school Districts by adding the amounts of line 3 in Section A. Enter the total in line 38. (75-3618.)

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39. **Per Cent of Total Foundation Program Requirements Financed by Original Sources and County ("County Equalization Level").** Obtain the County Equalization Level by dividing the total revenue (line 37) by the total Foundation Program requirements (line 38) and multiplying by 100 to express the result in per cent. Calculate to the nearest thousandth of a per cent (three places to the right of the decimal point). Enter the percentage in line 39. (75-3618.)

Work Sheet Section A—District

After steps 29 through 39 are completed for the County, turn back to Section A of the High School General Fund Revenues Work Sheet and complete Section A for each District as follows:

9. **County Equalization Level.** Enter the percentage from Section B, line 39 in line 9. This percentage must be carried out to the nearest thousandth of a per cent (three places to the right of the decimal point).
10. **Percentage of Foundation Program Financed by County.** Subtract the Local Revenue percentage (line 8, col. 2) from the County Equalization Level (line 9, col. 2) to obtain the percentage of the Foundation Program which is provided by County equalization; enter the result in line 10.
11. **Dollar Amount of County Equalization Payment.** To determine the dollar amount represented by the percentage in line 10, multiply the dollar amount of the Foundation Program (line 3) by the percentage in line 10, then multiply by .01 to arrive at dol-

lars. Enter the result in line 11, column 1. In line 11, column 2, enter the percentage (same as in line 10, column 2).

12. **Total from Original Sources and County.** Add the dollar amounts in column 1 of lines 8 and 11; enter total in column 1, line 12. Add the percentages in column 2 of lines 8 and 11; enter the total in column 2, line 12.
13. **Remaining Requirement for Foundation Program.** Subtract the dollar amount in line 12 from the dollar amount in line 3; enter the result in column 1, line 13. Subtract the corresponding percentages and enter the result in column 2, line 13.
14. **District Levy for State Deficiency.**

14-a. **Maximum Amount.** The maximum amount which any District must provide to make up the deficiency in State equalization is the difference between the Foundation Program and the State Equalization Level. Obtain this difference by subtracting the percentage in line 5 from 100.000%. Enter the result in line 14-a.

14-b. **Districts Requiring Less Than Maximum Amount are Those Districts which already have achieved a percentage of the Foundation Program which is higher than the State Equalization Level.** Where the percentage in line 13 (remaining requirement) is less than the percentage in line 14-a (maximum deficiency), enter the percentage from line 13 in line 14-b. Otherwise, leave line 14-b blank.

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14-c. District Levy Required. If a District requires a Levy for State Deficiency in less than the maximum amount, a figure will be shown in line 14-b; if there is a figure in line 14-b, enter it in column 2 of line 14-c.

If a District requires the maximum Levy for State Deficiency, no figure will be shown in line 14-b. If no figure is shown in line 14-b, take the figure in line 14-a and enter it in column 2 of line 14-c.

To determine the dollar amount represented by the percentage in line 14-c, multiply the dollar amount of the Foundation Program (line 3) by the percentage in line 14-c, then multiply by .01 to arrive at dollars. Enter the result in line 14-c, column 1.

15. **Total Local Sources.** Obtain the amount of the Foundation Program provided to this point by local revenues (from the District and County). Add the dollar amounts in lines 8, 11, and 14-c, and enter the total in line 15, column 1. Add the corresponding percentages and enter in column 2.

16. **District Levy for Remaining Local Obligation (if any).** If, at this point, at least one-half (50%) of the Foundation Program has not been provided by local sources (District and County), the District must provide for a levy to raise the amount necessary to equal one-half of the Foundation Program. Determine whether the District has a remaining obligation and, if so, the amount, as follows:

16-a. If the percentage in line 15 is greater than 50%, the District has no remaining obligation. In this case, enter zero in line 16-a.

16-b. If the percentage in line 15 is less than 50%, the District has a remaining obligation. Determine the amount of the remaining obligation by subtracting the percentage in line 15 from 50%; enter the result in line 16-b.

16-c. Line 16-b indicates whether a remaining obligation exists. If a percentage is shown in line 16-b, enter it in line 16-c, column 2. To determine the dollar amount represented by the percentage in line 16-c, multiply the dollar amount of the Foundation Program (line 3) by the percentage in line 16-c, then multiply by .01 to arrive at dollars. Enter the result in line 16-c, column 1.

If no figure is shown in line 16-b, enter zeros in column 1 and column 2 of line 16-c. (75-3619.)

17. **Total Local Sources including Remaining Local Obligation (if any).** Add the dollar amounts in lines 15 and 16-c; enter the total in line 17, column 1. Add the corresponding percentages and enter total in line 17, column 2.

18. **State Equalization Payment.** The remaining revenue required for the Foundation Program is provided from the State Public School Equalization Fund. Calculate the amount of the State equalization payment by subtracting the dollar amount in line 17

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from the dollar amount in line 3; enter the result in line 18, column 1. Subtract the corresponding percentages and enter the result in column 2. (75-3619.)

Note: State equalization payments are made only to high schools which have been accredited by the State Board of Education. (75-3611; 75-3612.)

19. **Verification of Foundation Program Revenues.** Total the dollar amounts in lines 8, 11, 14-c, 16-c and 18. The sum must equal the amount of the Foundation Program in line 3.

20. **Amount to be Financed Above the Foundation Program.** Obtain this amount by subtracting the Foundation Program amount (line 3) from the Total General Fund Expenditures (line 4). Enter the result in line 20.

21-22. **District Levy for Permissive Amount.**

21. **Determination of Maximum Permissive Amount.**

21-a-1. For high schools with ANB up to and including 100, determine the permissive amount limited by 30% of Foundation Program by multiplying the dollar amount in line 3 by 0.30. Enter the result in line 21-a-1.

21-a-2. For high schools with ANB of 101 or more, determine the permissive amount limited by 25% of the Foundation Program by multiplying the dollar amount in line

3 by 0.25. Enter the result in line 21-a-2.

- 21-b. **Permissive Amount limited by 10 mills:** Determine this figure by multiplying the Revenue per mill (line 7-b) by ten. Enter the result in line 21-b¹.

- 21-c. **Maximum Permissive Amount:** Determine the Maximum Permissive Amount by comparing the amount in line 21-b with the amount in line 21-a-1 or 21-a-2. The smaller figure is the Maximum Permissive Amount. Enter whichever is smaller in line 21-c.

- 21-d. **Classroom Unit Assistance:** Enter the amount shown in line 6-c. (The entering of this amount here does not require the District to use the Classroom Unit Assistance money above the regular Permissive Amount; line 21-d merely is a step in establishing the **maximum** Permissive Amount which the District may use if the Trustees choose to do so. Thus, the amount from line 6-c is entered here **regardless** of its intended use.) (75-3612, note.)

- 21-e. **Maximum Permissive Amount including Classroom Unit Assistance:** Determine this Maximum total by adding the amounts in lines 21-c and 21-d.

¹ The 10-mill limitation does not apply to Districts using Federal funds in lieu of taxes to finance the area between the millage and the percentage limitations; the permissive amount for such Districts is limited by the applicable percentage (25% or 30%) of the Foundation Program or the amount of available Federal funds, whichever is smaller. (75-4615.1.)

THE HOW AND WHY: GENERAL FUND—HIGH SCHOOL DIRECTIONS

22. Determination of Actual Permissive Amount.

22-a. Where a District requires the full permissive amount: If the Maximum Permissive Amount (line 21-e) is less than, or the same as, the amount above the Foundation Program (line 20), enter the amount of line 21-e in line 22-a. Otherwise, leave line 22-a blank.

22-b. Where a District requires less than the full permissive amount: If the Maximum Permissive Amount (line 21-e) is greater than the amount above the Foundation Program (line 20), enter the amount of line 20 in line 22-b. Otherwise, leave line 22-b blank.

22-c. Actual Permissive Amount: Determine the Actual Permissive Amount from lines 22-a and 22-b. Enter in line 22-c the amount shown in either line 22-a or line 22-b. If no figure is shown in line 22-a or line 22-b, leave line 22-c blank. (75-4518.1.)

23. District Levy for Voted Amount. Determine the amount of voted levy required by subtracting the Actual Permissive Amount (line 22-c) from the Amount Above the Foundation Program (line 20). Enter the result in line 23. (75-3801.)

24. Revenues from Non-Tax Sources for Levy Reduction. It is a basic principle of School District budgeting that revenues available for financing the budg-

et must be applied to the requirements of the budget to reduce District levies. (75-3618.)

Under 24, list all such revenues, including: a) tuition payments received from other Districts or Counties; b) any miscellaneous revenue noted in Item 1-29 of the District Budget Form which is not included in Original Sources of Revenue (line 8 of the Work Sheet); c) cash reappropriated (see following paragraphs); d) Federal Impact funds; e) other funds, such as those from other Federal programs, as Indian education, intended for the General Fund budget; and f) Classroom Unit Assistance (from line 6-c.) (75-4230; 75-3612, note.)

To determine the amount of cash reappropriated to be entered in line 24-c, deduct from the cash balance (according to County Treasurer for the General Fund as of June 30), the sum of 1) the amount required for outstanding warrants and 2) the amount to be retained as the District's cash reserve. The remainder is the amount of cash for reappropriation.

In retaining cash for the reserve, the District must observe the maximum placed by law on the reserve fund, which is 35% of the approved General Fund Expenditures for the ensuing year. (75-4518.1.)

Footnote 3 to line 24-c of the Work Sheet provides for comparing the intended cash reserve with the maximum allowable amount. Enter in Footnote 3, line w, the amount of the Approved Expenditures for the General Fund Budget. Calculate the Allowable Cash Reserve by multiplying the Approved Expenditures

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by 0.35 to obtain the 35% maximum and enter this figure in line x. Enter the actual cash reserve intended in line y. If the Actual Reserve is greater than the Maximum Allowable Reserve, the excess amount must be used to reduce levies. Enter any excess in line z of Footnote 3.

If a dollar amount is shown in line z of Footnote 3, add the amount to the figure previously shown as Cash Balance for Reappropriation (line 24-c) and enter the new total in line 24-c. If footnote 3, line z, shows no excess cash retained, do not alter the amount in line 24-c.

Total the items listed under 24, and enter the sum in line 24-g.

25. **Authorized District Levy Amounts.** Total all of the authorized levy amounts. Include the District Levy for State Deficiency (line 14-c), the District Levy for Remaining Obligation, if any (line 16-c), the District Levy for the Permissive Amount (line 22-c), and the District Levy for the Voted Amount (line 23). Enter the total in line 25.

26. **Total District Levy Amount Actually Required, After Cash Reduction.** Subtract the Total Revenues for Levy Reduction (line 24-g) from the Authorized District Levy Amount (line 25). The result is the amount required for all District levies for the General Fund. Enter the result in line 26. (75-3618.)

27. **Mills Required for Total District Levy Amount.** Determine the number of mills required to produce the dollar amount shown in line 26 by dividing the amount of revenue required (line 26) by the revenue produced by one mill (line 7-b). Calculate to the nearest hundredth of a mill (two places to the right of the decimal point). Enter the millage in line 27. This is the number of mills required to produce the revenue needed by the General Fund Budget.

28. **Summary of General Fund Revenues.** Enter under 28 each of the revenues for the General Fund Budget in the order required for the District Budget Form. Total the items entered. The sum of the revenues must equal the General Fund Expenditures Total (line 4).

THE HOW AND WHY

II. TRANSPORTATION FUND

The Transportation Fund is authorized by the provisions of 75-3414. The Transportation Budget exists for the purpose of providing transportation or services in lieu of transportation in accordance with Chapter 34 of Title 75, R. C. M., 1947.

District levies, County levies and State funds are designated for the support of the Transportation Fund.

The Transportation Fund must be kept separate from all other Funds, and the revenues for its support must not be mingled with any other revenues belonging to the District. In a District operating both elementary and high schools, the Transportation Fund for the elementary schools must be kept separate from the Transportation Fund for the high schools.

The Transportation Fund is identified by the numeral II; all expenditure and revenue Items carry code numbers preceded by the Fund identification number, 2-.

The Transportation Budget includes expenditures of two types:

1. Expenditures in accordance with the financial schedules established by 75-3407, called "Transportation On Schedule;"
2. Expenditures above or not included in the financial schedules established by 75-3407, called "Transportation Over Schedule."

Thus, a District's Transportation Budget may provide solely for Expenditures On Schedule; it may provide solely for Expenditures Over Schedule when the transportation is other than that to which the Schedule applies; or it may provide both for Expenditures On Schedule and Expenditures Over Schedule.

The Transportation Act authorizes County reimbursement and State reimbursement only for Transportation On Schedule. Any Transportation Over Schedule is the obligation solely of the District.

In preparing the Expenditures portion of the Transportation Budget, the total amount of Transportation On Schedule must be kept separate from the total amount of Transportation Over Schedule, and entered on the District Budget Form in the section, "Transportation Schedule Data." (Any amount budgeted for Contingency in Item 2-500 is included in the On Schedule total in line b of Transportation Schedule Data.) The sum of Transportation On Schedule and Transportation Over Schedule must equal the Total Transportation Fund Expenditures.

The Transportation Schedule Data section of the Budget Form also requires the entry of the amount which is one-third of the Expenditures On Schedule, to be used in estimating Transportation Revenues.

In preparing revenue estimates for Transportation, two basic principles must be observed:

1. County and State reimbursement applies only to expenditures for Transportation On Schedule;
2. Cash remaining in the Transportation Fund at the end of the year, and any payments received by the District from other District sources must be applied to the revenue requirements of the Transportation Budget. There is no provision for retaining cash as a reserve in the Transportation Fund.

THE HOW AND WHY: TRANSPORTATION FUND

Elementary Transportation

In Opinion No. 49 (Revised), Volume 28, the Attorney General held:

"The cash balance on hand at the end of the fiscal year in the elementary transportation budget should be used to meet or reduce the amount contributed by the district, county or state or any or all of the three depending on the source of the accumulated cash balance. If the cash balance results from more than one source, then the allocation should be made in the ensuing budget on a proportionate basis so as to give a proper reimbursement."

High School Transportation

Sec. 75-3414, R.C.M., 1947, as amended, prescribes in detail the method to be followed in financing the High School Trans-

portation Budget. According to this statute, the State reimbursement for high school Transportation On Schedule is 1/3 of the On Schedule amount. However, the County reimbursement is 2/3 of the On Schedule amount **only** if the District has no Cash for Reappropriation and no local receipts (such as payments from other Districts or from elementary schools in the same District).

For high school budgets, the State reimbursement, any Cash for Reappropriation and any other local receipts are deducted from the total On Schedule cost. The Remainder On Schedule is the County's obligation for reimbursement.

The following example indicates the method of calculating revenues for a High School Transportation Budget, according to 75-3414.

Assume a High School Transportation Budget with Total Expenditures of \$5,300 of which \$3,000 is On Schedule. Assume a Contingency Item of \$300. Assume Cash for Reappropriation of \$1,000 and Payments from Other Districts of \$500. The District Budget Form would show:

Total Transportation Fund Expenditures.....	\$5,300
Transportation Schedule Data	
a. On Schedule (contracts attached).....	3,000
b. Total Schedule (line a + Contingency Item).....	3,300
c. 1/3 of Total Schedule (line b x 1/3).....	1,100
Amount Over Schedule.....	2,000
Revenues	
2-98 Cash reappropriated.....	\$1,000
2-10 District levy.....	2,000
2-17 Payments, Other Districts.....	500
2-32 County reimbursement	700
2-43 State reimbursement.....	1,100
Total Transportation Fund Revenue.....	\$5,300
The amounts of the revenue items are calculated as follows:	
Amount of Expenditures On Schedule.....	\$3,300
Less:	
State reimbursement, 1/3 Schedule.....	\$1,100
Cash reappropriated	1,000
Payments from Other Districts.....	500
Total to deduct.....	\$2,600

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Remaining Expenditures On Schedule	
(County reimbursement)	\$ 700
District Levy (Over Schedule Amount).....	\$2,000

State payments from the State Public School Equalization Fund for transportation reimbursement can be made only in accordance with the above procedures. County reimbursement is governed by the same principles.

**Payments Made To, and Received From,
Other Districts or Schools For Transportation**

When the Board of Trustees of a District makes an agreement with the Board of Trustees of another District for transportation services, and agrees to pay the latter District for such services, the amount of such payment must be included in the Transportation Expenditures (Item 2-200) of the paying District, and in the Transportation Revenues (Item 2-17) of the receiving District.

The same principle must be observed when transportation services are provided by an elementary school for a high school within the same District, or vice versa. This accounting is required by the statute which prohibits the mingling of elementary and high school revenues. (75-4520.)

Whenever the Transportation Budget includes an expenditure for payment to another District (or to another school in the same District), a statement of such payments must be attached to the District Budget Form, and the data contained in the statement must be transmitted by the County Superintendent to the State Superintendent as part of the District's Application for Payment from the State Public School Equalization Fund. The statement must list all Districts (or schools) to which payments will be made in the ensuing year, with the amount of the payments.

Whenever a District anticipates revenue from another District (or school in the same District) for transportation services during the year, a statement of such anticipated revenues must be attached to the District Budget Form, and the data contained in the statement must be transmitted by the County Superintendent to the State Superintendent as part of the District's Application for Payment from the State Public School Equalization Fund. The statement must list all Districts (or schools) from which revenues will be received in the ensuing year, with the amount of the receipts.

In the transportation Revenues Budget, payments from other Districts (or schools) must be entered in Item 2-17. (Do **not** enter such payments in Items 2-32 and 2-43 as County and State reimbursement. The source from which the paying District obtains the revenue which it pays to the receiving District is a matter for the records of the paying District only. Reimbursement money loses its identity as State or County revenue upon receipt of the reimbursement by a District. Any attempt to carry over the identity of such funds in payments to other Districts is not only erroneous accounting but may cause misinterpretations resulting in reduction of reimbursement of the receiving District.)

The Contingency Item

In preparing the Expenditures portion of the Transportation Budget, the Board of Trustees is authorized to include an ex-

THE HOW AND WHY: TRANSPORTATION FUND

penditure item, called the Contingency Item, "for the purpose of enabling the Trustees of the District to fulfill any obligation to provide transportation in accordance with the provisions of the Transportation Act for any pupils not residing in the District at the time of adoption of the Transportation Budget who subsequently become residents of the District during the budget year." (75-3414.)

The inclusion of an amount for the Contingency Item (Item 2-500) in the budgeted expenditures is discretionary with the Trustees. If the Trustees decide to budget an amount for Contingency, the ceiling on the amount is set by law. The Trustees may budget any amount for Contingency up to but not exceeding the ceiling.

Section 75-3414 states: "The amount of such Contingency Item shall not exceed 10% of the total amount of the regularly-budgeted expenditures of the District arrived at in accordance with the Schedule established in Section 75-3407, provided, however, that when 10% of the budgeted Schedule amount will provide less than \$100.00, the 10% limitation shall not apply and the District may budget for a Contingency Item of up to but not exceeding \$100.00."

Hence the amount of the On Schedule Transportation Budget (supported by contracts signed at the time of adoption of the preliminary budget) is the controlling factor in establishing the maximum allowable Contingency Item.

To determine the maximum allowable Contingency Item amount:

1. For bus transportation (either District-owned bus or contracted bus, or both)

Multiply the Schedule rate per mile (from Sec. 75-3407), by the miles per day traveled on the reimbursement-approved bus route, by the number of days school will be in session. The result is the On Schedule amount for bus transportation. (Exclude any Over Schedule amount from this calculation.)

2. For individual (including increased individual or "isolated") transportation

Multiply the Schedule rate per day (from Sec. 75-3407) by the number of days school will be in session. (No Over Schedule amount is legally authorized for individual or "isolated" transportation.)

3. Add the On Schedule amounts from steps 1 and 2, and multiply the sum by 0.10. The result is the maximum allowable amount for the Contingency Item, **unless** the result is less than \$100 in which case the maximum is \$100.

The amount budgeted in the Contingency Item is financed exactly as all other On Schedule transportation expenditures are financed, and is included with all other On Schedule expenditures in line b of the Transportation Schedule Data on the District Budget Form.

During the budget year, **the amount budgeted for Contingency may be expended only to pay for transportation provided for pupils not residing in the District at budget time.** Whenever such pupils are added to the District's responsibility for payments to individual families, the Board of Trustees must, with the parent or guardian of each child, complete and sign contracts for individual (or "isolated") trans-

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portation. Copies of all such Contingency transportation contracts must be transmitted to the State Superintendent of Public Instruction immediately upon assumption of transportation responsibility by the District, to insure that proper provision can be made for reimbursing the District for the Contingency transportation. Unless such contracts are filed with the State office, transportation reimbursement to the District can be made only on the basis of contracts signed at budget time, and reimbursement for Contingency transportation cannot be made.

(In the event that the requirements for additional transportation for pupils moving into the District after budget adoption exceeds the Contingency Item, the District may proceed with emergency budgeting to meet its obligations to the additional pupils. See "EMERGENCY BUDGETING," in this **Handbook**.)

Transportation Reimbursement Eligibility Criteria

For detailed information about eligibility for reimbursement, and other policies and laws governing the financial administration of school transportation, see TRANSPORTATION REIMBURSEMENT ELIGIBILITY CRITERIA at the back of this **Handbook**.

III. BUS DEPRECIATION RESERVE FUND

The Bus Depreciation Reserve Fund is authorized by statute (75-3403) for the purpose of replacement of buses (including two-way radio equipment) owned by a School District.

A District may levy annually to acquire an amount of up to 12½% per year of the original cost of the bus or buses.¹

¹ In eight years a bus is fully depreciated.

The Bus Depreciation Reserve Fund must be kept separate from all other Funds. The revenue may be used only to purchase replacements. In the event that it is desired to use the revenue for any other purpose, authorization must be obtained by a vote of the people.

The reserve may not be used to purchase additional buses, unless voters so authorize.

In budgeting for the depreciation reserve for a bus which is owned jointly by an elementary District and a high school District, each budgets for a reserve amount according to its proportionate share of ownership, and the total reserve amount budgeted in any year may not exceed 12½% of the cost of the bus. The budget form of each District should carry a separate notation as to the shares of both Districts, and identification of the other District.

If the space provided on the District Budget Form is inadequate to list all of the buses for which reserve is budgeted, an additional page should be attached.

The amount accumulated in the reserve should appear on the District Budget Form, both in Part III, "Amount in Depreciation Fund," and in Part XII, "Cash Retained as Reserve."

When bus reserve funds are used for the purchase of replacements, a notation of the expenditure Item should be made on the District Budget Form in Part III.

The Bus Depreciation Reserve Fund is identified by the numeral III; all expenditures and revenue Items carry code numbers preceded by the Fund identification number, 3-.

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IV. SCHOOL LUNCH FUND

The School Lunch Program is authorized by statute (75-4805; 75-1632). The law stipulates that regulations for the operation of the program are to be prescribed by the State Superintendent of Public Instruction.

The School Lunch Fund is established to provide for the accounting of revenues from the Federal government for school lunch reimbursement, from lunch receipts, from any miscellaneous local sources, and any Federal funds which are allocated to the School Lunch Fund to provide school lunches for federally-connected children certified as indigent in accordance with the provisions of Sec. 75-4809. These revenues must be kept separate for School Lunch purposes, and the School Lunch Fund must be apart and distinct from all other Funds.

No levy may be made for the School Lunch Fund Budget.

The School Lunch Fund Budget may represent less than the total expenditure for the School Lunch Program, since there is also a provision for School Lunch in the General Fund Budget (Item 1-800). When it is not possible to support the School Lunch Program entirely by the receipts of the School Lunch Budget (Fund IV), the additional cost may be budgeted for in the General Fund (1-800). However, the Foundation Program Law (75-3612) prohibits the use of money from the State Public School Equalization Fund for the School Lunch Program. Thus, whatever School Lunch costs are budgeted for in the General Fund must be met from sources other than payments from the State Public School Equalization Fund.

When the cost of an item is shared between the School Lunch Fund and the General Fund budgets, the portion of the cost

to be paid from the School Lunch Fund should be included in that budget, and the other portion should be included in the General Fund Budget.

The School Lunch Fund is identified by the numeral IV; all expenditure and revenue Items carry code numbers preceded by the Fund identification number, 4-.

The Use of Federal Funds for the School Lunch Program

Section 75-4809 provides as follows:

"The board of trustees of any organized and legal school district in the state of Montana may, in their discretion request the allocation of a portion of its funds from the federal reimbursement in lieu of taxes to the school lunch budget to provide school lunches for federally connected indigent enrolled school pupils who are a part of the programs when such indigent pupils are declared eligible in the following manner: (a) The indigency must be certified by the county department of welfare, assisted by a committee of three (3) composed of the county superintendent of schools, the county health department and a school district authorized representative and the board of trustees. (b) The amount allocated to the school district lunch budget shall be based on certified claims filed with the county superintendent of schools by the board of trustees of the school district and approved by his office as a legal claim complying with this act and certifying: (1) that the names of the children have been approved as indigent in subparagraph (a) of this act. (2) The number of days that school district has provided free lunch to each indigent child. (3) The price charged the nonindigent pupils per day for lunch. (4) The claim amounts to the total number of days in item two (2) multiplied by the price per meal in item three (3) of this act. (c) The county treasurer must allocate a portion of the federal reimbursement in lieu of taxes to the school district lunch fund to cover the amount of this approved claim."

THE HOW AND WHY

V. TUITION FUND

The Tuition Fund is a District Budget only for elementary schools. (High school tuition obligations are met by the County, not by the District.) (75-4230.)

A separate levy for elementary tuition is authorized by statute (75-1630). The levy may be made either by a District operating a school, or by a non-operating District if the latter requires more revenue than that produced by the basic 5-mill Levy. (When a non-operating District can pay its entire tuition obligation from the District 5-mill Levy, the Tuition Fund is not used, and such tuition is budgeted for in the General Fund.)

The obligation of a District for paying elementary tuition is incurred in the year preceding the payment of the obligation. The conditions under which a District incurs a tuition obligation are specified by law. (75-1630.)

At the close of the school year during which elementary pupils who are residents of one District have attended school outside the District (in accordance with the provisions of 75-1630), the Clerk of the District attended transmits a list of the pupils to the County Superintendent who in turn transmits the list to the District of residence. On the basis of this data, the District of residence provides for payment of the tuition obligation incurred, by the adoption of a Tuition Budget.

The Tuition Fund is identified by the numeral V; expenditure and revenue Items carry code numbers preceded by the Fund identification number, 5-.

Special Directions: On the District Budget Form, Item 5-56 states: "..... (number) elementary pupils to other Districts, preceding year," followed by footnote 6. In the blank space requesting "number," enter the number of pupils for which the District incurred a tuition obligation in the year preceding the year for which the budget is prepared. (If the budget is prepared in June of 1960 for the year 1960-61, the number of pupils would be those who attended outside the District in 1959-60, and for which the budgeting District must reimburse the District of attendance in 1960-61.)

Footnote 6 specifies: "Attach list of payments to be made in ensuing year." The District Budget Form thus must have attached to it a list of payments to other Districts, as follows:

To: District Number and County.....

Amount of Tuition to be Paid \$.....

This list is an essential part of the District Budget Form and must be transmitted to the County Superintendent with the Budget. The County Superintendent is required to transmit this data to the State Superintendent of Public Instruction as a part of the Official Copy of the Budget and Application for Payment from the State Public School Equalization Fund for the District.

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VI. RETIREMENT FUND

The Retirement Fund Budget encompasses the Teachers' Retirement System (75-2709) and the Public Employees' Retirement System (68-603). The laws authorize levies for the purpose of the employer's contribution to these retirement systems.

For elementary schools, a District levy is authorized; for high schools, a County levy is authorized. The authorization for these levies as additional levies beyond the regular District and County levies for the General Fund Budget does not apply if the regular District or County levies produce revenue adequate to finance the Retirement Fund Budget in addition to the General Fund Budget.

Social Security (F.I.C.A.) payments are **not** budgeted for in the Retirement Fund, as the levies authorized for the Retirement Fund are for the Teachers' Retirement System and Public Employees' Retirement System only. Social Security contributions are budgeted for in the General Fund (Item 1-1055) for all employees whose salaries are paid from the General Fund; in all other Funds, Social Security is included with the salaries item.

The rate for the employer's contribution for Teachers' Retirement System and Public Employees' Retirement System is established by law. The current rate for the Teachers' Retirement System is 3.75% of all teachers' salaries up to \$6,000, plus an administrative charge fixed by the Teachers' Retirement System Board at 0.25%. Thus, since the 1959 Legislative Session, the total Teachers' Retirement System rate is 4.0%.

For the Public Employees' Retirement System, applicable to non-teaching personnel, the rate for the employer's contribution is 3.3% of all such salaries, which includes 3.0% to the Retirement System and 0.3% as the administrative charge fixed by the governing board.

The Retirement Fund Budget is sometimes referred to as "Retirement Fund Budget (employees)" in order to distinguish it from the Debt Service Fund Budget which is known in some areas as the budget for debt retirement.

The Retirement Fund is identified by the numeral VI; expenditure and revenue items carry code numbers preceded by the Fund identification number, 6-.

VII. DEBT SERVICE FUND

The Debt Service Fund Budget is authorized by statute (75-3926) for the purpose of paying interest and principal on outstanding bonds. A mandatory District levy is prescribed, the proceeds of which are to be kept separate from all other funds. (75-3928.)

The District Budget Form provides space for listing the amounts of bond issues, with the status of each. If the space is inadequate, an additional page should be attached.

The Debt Service Fund is identified by the numeral VII; expenditure and revenue items carry code numbers preceded by the Fund identification number, 7-.

THE HOW AND WHY

VIII. MISCELLANEOUS FEDERAL FUNDS

Miscellaneous Federal Funds are those grants which are made to schools for specific purposes under special programs enacted by Congress, such as the Vocational Education Act and the National Defense Education Act.

Federal funds from the more general programs, such as Public Law 874 (Federal Impact Funds) and any funds for Indian education are **not** included in Miscellaneous Federal Funds, but are to be used for those budgets for which they are intended.

Montana's school budget acts pertain to revenues under local control, the collection of which can be estimated with reasonable accuracy at budget time. Federal funds granted for special purposes often are not subject to estimation or prediction. Also, such special Federal grants are regulated and controlled by special provisions relating to the Federal program concerned, and not by the provisions of Montana's school budget acts. (Opinions of the Attorney General, Vol 18, Op. 142.)

While a School District may adopt a budget as a tentative guide for the use of Federal grants, it is not required to do so. Any budget so adopted is a working budget only, and does not prevent the District from accepting or expending larger Federal grants than were anticipated when the working budget was prepared.

When a School District receives Federal funds for one of the special programs, the funds should be deposited with the County Treasurer in a separate Federal Funds account, Fund VIII. A separate account must

be kept for such Federal funds, and under no circumstances may the Federal grants be mingled with other funds belonging to the District. Federal funds for Vocational Education also must be kept separate from National Defense Education Act funds.

Any grants to elementary schools must be kept separate from any grants to high schools in the same District.

Specific regulations pertaining to the expenditure of special Federal grants are provided by the State Superintendent of Public Instruction for Districts participating in the Federal programs. (75-3734; 75-4246; 75-5102.)

The Expenditures and Revenues Code contains account numbers for accounting use with Fund VIII; these are preceded by the Fund identification number, 8-.

IX. BUILDING FUND

Not a budget item, the Building Fund is designated Fund IX for the accounting purposes of any District which is engaged in building. The Expenditures and Revenues Code contains account numbers for use with this Fund; these are preceded by the Fund identification number, 9-.

Interest received on any short-term investments of Building Fund moneys is deposited in Fund IX. (16-2050; 75-3922.)

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X. BUDGET AND TAX LEVY SUMMARY—ALL FUNDS

On the District Budget Form, Part X does not identify a separate Fund, but is a summary section for the budgets of all Funds.

When the final budget for the District has been approved and adopted by the Board of School Budget Supervisors of the County, Part X is completed for each of the separate budgets, and for the total budget.

Directions:

In the column headed, **Approved Expenditures**, enter the final amount approved by the County Budget Board for each of the separate budgets which the District uses.

In the column headed, **Cash Reappropriated to Reduce Levies**, enter separately for each Fund the amount of Cash for Reappropriation shown in Part XII, column 5.

If, in the case of the General Fund, it is necessary to reduce the amount of cash retained as reserve in order to stay within the reserve limit of 35% of Approved Expenditures, any such reduction in the reserve must be reflected by a corresponding increase in Cash for Reappropriation. See **Directions for Calculating Revenues for the General Fund Budget Using the General Fund Revenues Work Sheet** (for High Schools or Elementary Schools). If such a change is made in the Cash for Reappropriation for the General Fund, enter the corrected amount of Cash for Reappropriation for the General Fund, in Part X, under "Cash Reappropriated to Reduce Levies."

In the column headed, **Estimated Revenues, Excluding Cash Reappropriated and District Levies**, enter the total amount of revenue for each Fund that is anticipated from all sources except Cash Reappropriated and District Levies.

For the General Fund, total Revenue Items 1-21, 1-29, 1-31, 1-41 (if elementary), 1-42, 1-43, 1-52 and 1-60. Enter the total in this column.

Note:

1) If the District anticipates Federal funds during the year, for which the budget is adopted and plans to use those funds during the same year, such Federal funds should be shown in 1-52 and included in the total under **Estimated Revenues, Excluding Cash Reappropriated and District Levies**.

2) However, if Federal funds used for the budget were received in the preceding year, they should **not** be shown in 1-52 but should be shown as **Cash Reappropriated to Reduce Levies**.

3) If Federal funds are anticipated during the coming year and are not to be used for the budget but are to be held for reappropriation the following year, they should **not** be shown in 1-52, nor any place on the budget being prepared, as they are not a source of revenue for this budget.

For the Transportation Fund, total Revenue Items 2-17, 2-60, 2-32 and 2-43. Enter the total in the column headed, **Estimated Revenue Excluding Cash Reappropriated and District Levies**.

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For the School Lunch Fund, total Revenue Items 4-22, 4-29, 4-52 and 4-53. Enter the total in this column.

For the Tuition Fund, there is no source of revenue except Cash Reappropriated and the District levy; enter zero in this column. (Elementary schools only.)

For the Retirement Fund, there is no source of revenue except Cash Reappropriated and the District levy (or for high schools, the County levy). Enter zero in this column.

For the Debt Service Fund, there is no source of revenue except Cash Reappropriated and the District levy. Enter zero in this column.

In the columns headed, **District Tax Levies Required — Amount, Mill Rate**, enter the remaining revenue requirement for each budget.

For each Fund, total the amounts shown in the columns, **Cash Reappropriated to Reduce Levies**, and **Estimated Revenues, Excluding Cash Reappropriated and District Levies**. Subtract the total from the amount shown in the column, **Approved Appropriations**. The remainder is the amount required to be raised by District levy, for each Fund.

To determine the mill rate required for a given amount of money, first determine the revenue which one mill will produce, by multiplying the taxable valuation of the District by 0.001. Then divide the dollar amount of revenue required by the amount one mill produces, to arrive at the number of mills required. Calculate the millage for each Fund to the nearest hundredth of a mill (two places to the right of the decimal).

Verify the results obtained for each of the Funds by totaling the amounts in all columns for all Funds and comparing the total District levies obtained by addition with the total obtained from an independent calculation based on the sum of requirements for all Funds as follows: For **Total, All Funds**, add the total amount in the columns, **Cash Reappropriated to Reduce Levies**, and **Estimated Revenues, Excluding Cash Reappropriated and District Levies**. Subtract the sum from the total, **Approved Expenditures**. The remainder should equal the sum of the amounts for all District levies. Verify the mill rate by calculating the millage based on the Total for All Funds, and comparing with the sum of the millages for each Fund.

Part X includes a space for entering the taxable valuation of the District (obtained from the County Assessor).

THE HOW AND WHY

XI. PROGRAM FINANCED FROM GENERAL FUND

On the District Budget Form, Part XI provides space for listing data essential to the computation of the Foundation Program and the General Fund Budget.

Directions:

List all schools for which a Foundation Program is established for the ensuing year. (If more space is needed, attach an additional page; this section of the District Budget Form is not adequate for Districts which operate more than the usual number of schools.) Do not include any school which was not in operation the last year and for which official approval for opening or re-opening has not been granted. If more than one school is operated within the incorporated limits of a City or Town, combine all such schools into one school unit, and list the school unit. Do not separate a two-teacher school into two parts, such as "Upper" and "Lower," but list a two-teacher school as a single school. Indicate any portion of a junior high school budget included in the District's Foundation Program. Indicate any portion of a kindergarten enrollment included in the District's Foundation Program. Indicate any special education enrollment included in the District's Foundation Program. Attach additional pages as needed to provide essential detail pertaining to kindergarten, junior high school, or special education.

For elementary schools with Average Number Belonging of eight or less, indicate whether approval as an isolated school has been granted, by "Yes" or "No."

For each school (or school unit) list the Average Number Belonging, the ANB rate and the Foundation Program. See **Directions for Calculating Revenues for the General Fund Budget Using the General Fund Revenues Work Sheet**, for

Elementary Schools, or for High Schools; determine the total Foundation Program for the District in accordance with the specific directions.

If a permissive amount is shown, indicate whether it is established by the percentage or the millage limitation. If the amount used is less than the maximum permissive amount, enter the actual percentage in the space following the millage blank.

If Classroom Unit Assistance is used **above** the Permissive Amount to increase budget authorization, enter the number of teachers, the official estimate of payment per teacher and the total Classroom Unit Assistance used above the Permissive Amount. (Do **not** fill in any of the three blanks pertaining to Classroom Unit Assistance if this money is not intended for use above the Permissive Amount but rather is intended for reduction of District tax levies within the Foundation Program and the regular Permissive Amount.)

If a voted amount is shown, it must not exceed the amount in Part XIII B—**Authorization of Special Levy for General Fund Budget**. The voted amount shown in Part XI may be less than that in Part XIII if the entire amount authorized is not actually required for the final budget.

Add the Total Foundation Program, the Permissive Amount, the Classroom Unit Assistance amount **if applicable**, and the Voted Amount to obtain Total General Fund Expenditures. This total amount should agree with the **Approved Expenditures** for the General Fund shown in **Part X, Budget and Tax Levy Summary**; these amounts should also agree with the **Total General Fund Expenditures** and **Total General Fund Revenue** in **Part I, General Fund Budget**.

THE HOW AND WHY

XII. STATEMENT OF CASH BALANCES AS OF JUNE 30

On the District Budget Form, Part XII provides space for listing essential financial data pertaining to the status of each Fund at the close of the fiscal (school) year.

Directions:

In the heading, complete the date, showing the year just ended. (If the budget being prepared is for the year 1960-61, the date to be entered here is June 30, 1960.)

For each Fund, obtain from the County Treasurer a statement of the **June 30 Cash Balance** and the amount of any **Outstanding Warrants**. The Cash Balances must be listed **separately for each Fund**; do not combine the Cash Balances into a single total for the District. The laws which require that the Funds be kept separate do not permit the mingling of revenues derived from levies authorized for specified purposes. For example, the revenue collected for Transportation, if more than adequate for one year's budget, must be used the next year solely for Transportation and for no other purpose. The same principle applies to each separate Fund used by the District.

Use red ink to record any deficit balance.

For the General Fund, enter in column 4, **Cash Retained as Reserve**, that portion of the General Fund Cash Balance (after Outstanding Warrants have been deducted) which is to be held for the authorized Reserve. The purpose of the Reserve is to pay expenses of the District between July 1 and November 30, before tax revenues are received. The General Fund Cash Reserve Fund may

be any amount necessary up to a maximum of 35% of the Approved Appropriations.

In Part XII, column 4, for the General Fund, enter **only** that amount of Reserve which comes from Cash Retained from the June 30 Cash Balance.

Do **not** enter in Part XII, column 4, any new cash which will come from General Fund levies to increase the Reserve Fund. Do **not** enter the Reserve amount shown in Part XII in Part I, "New Cash ADDED to Reserve." (The Part I Expenditures Item for Reserve is **only** for budgeting for any new amount which is to be **added** to the Retained Cash Reserve to increase the Reserve.)

If a District has some cash to retain as Reserve, and also budgets for cash to be added to the Reserve, the sum of the Cash Retained (Part XII) and the Cash Added (Part I) may not exceed 35% of the Approved Expenditures.

The only other Fund (in addition to the General Fund) in which a Reserve may be maintained is the Bus Depreciation Reserve Fund.

For the Bus Reserve Fund, enter in column 4, **Cash Retained as Reserve**, the total cash in the Fund. This amount must agree with the Total Amount in the Depreciation Fund in Part III—Bus Depreciation Reserve Fund Budget.

For all Funds, except Bus Reserve where all Cash is Retained as Reserve, enter in column 5 the **Cash for Reappropriation**.

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For the General Fund, Cash for Reappropriation is the sum remaining after deducting from the Cash Balance any Outstanding Warrants and Cash Retained as Reserve.

For every other Fund (except Bus Reserve), Cash for Reappropriation is the sum remaining after deducting any Outstanding Warrants from the Cash Balance in the Fund, as of June 30.

The exact amount shown as **Cash for Reappropriation** for each Fund in Part XII, column 5, must also be shown in Part X as **Cash Reappropriated to Reduce Levies**, for each Fund. The same amount of Cash Reappropriated for each Fund, shown in Part XII and Part X, must also be shown in the individual budget for the Fund, as Revenue Item Numeral-98, ("Numeral" indicating the Fund identification number).

XIII. CERTIFICATES OF BOARD OF TRUSTEES

On the District Budget Form, Part XIII provides for the required statements of approval of the budget and, if applicable, of a special levy.

Directions:

A. Approval of Budget

Following the preparation of the Preliminary Budget by the Board of Trustees, the District Budget Form as approved must be signed by the Chairman and Clerk of the Board of Trustees for high schools, and by the Clerk and a majority of the trustees for elementary schools. (75-1706; 75-4511.)

B. Authorization of Special Levy for General Fund Budget

Following the approval of a special levy, the date of the election, the amount approved and the approximate millage, as shown on the ballot, must be reported on the District Budget Form and the report signed by the Clerk of the Board of Trustees. (75-3616; 75-3804.)

THE HOW AND WHY

XIV. CERTIFICATES OF BOARD OF SCHOOL BUDGET SUPERVISORS AND COUNTY SUPERINTENDENT

Part XIV of the District Budget Form provides for the statement of facts essential to completion of the budgeting process.

Directions:

C. Approval of Budget

Following final approval of the budget by the County Board of Budget Supervisors, the Board must certify to the approval of the Budget and also to the fact that transportation contracts (including bus and individual transportation and services in lieu of transportation) have been executed and signed. This statement requires the signatures of the Chairman of the Board of County Commissioners and the County Superintendent. (75-3414; 75-3616.)

D. Approval of Isolation

When the General Fund Budget for any elementary school or schools in a District is based on a Foundation Program using the rate for an isolated school, or when a high school has an ANB of 24 or less, the requirements for approval of isolation must be met and this fact certified by the Chairman of the Board of County Commissioners and the County Superintendent. Unless this certificate is completed, eligibility for the equalization funds of the State or County is affected. (75-3611; 75-3612; 75-3617.)

E. Approval of Opening or Re-opening of School Not Operating Last Year

Before a budget is adopted for an elementary school which did not operate the last year, the statutes require that the school have an enrollment of five pupils, that the parents of at least three of the five pupils petition for the opening or re-opening, and that approval of the opening or re-opening be granted by the County Board of Budget Supervisors and the State Superintendent of Public Instruction. (75-3611.)

This certificate requires a statement that all of the conditions have been met, signed by the Chairman of the County Commissioners and the County Superintendent. (75-3616.)

F. Levy of School District Taxes

This certificate is required as official indication of the actual levies set by the Board of County Commissioners. The data reported in this certificate must be transmitted by the County Superintendent to the State Superintendent as an essential part of the District's Application for Payment from the State Public School Equalization Fund.

The certificate is to be completed only after the levies have actually been fixed. The Chairman of the County Commissioners and the County Superintendent must certify to the correctness of the levy data. (75-3616.)

THE HOW AND WHY

XV. ADULT EDUCATION FUND

The Adult Education Program is authorized by statute. (75-1633.)

A District Levy of one mill may be made, without a vote, for any Adult Education Program which has been granted official approval by the State Superintendent of Public Instruction. (75-1633.)

An additional levy for a state-approved program, or a levy for a non-approved program, may be authorized by a vote of the taxpayers of the District. An Adult Education Program meeting the requirements for reimbursement established under the Vocational Education Act may receive Federal funds for reimbursement. Registration fees may be charged, and the revenue used for the support of the Adult Education Program.

All Adult Education revenues must be kept separate for the purposes of the program, and the Adult Education Fund must be kept separate from all other Funds.

The Adult Education Budget for Expenditures may consist solely of "Vocational" Expenditures, solely of "Non-Vocational" Expenditures, or it may be a combination of the two types. "Vocational" Expenditures are those made in connection with a program which is reimbursable under the Vocational Education Act. "Non-Vocational" Expenditures are those which are not reimbursable. (The words "Vocational" and "Non-Vocational" in this connection do not necessarily describe the content of the program.)

In budgeting and accounting, the reimbursable program should be kept separate from the non-reimbursable program, if a District operates both types.

The printed District Budget Form does not include space for the Adult Education Budget because few Districts use this budget. A separate form for this budget is available on request from the State Department

of Public Instruction. Any District with an Adult Education Program must attach the budget for the program to the printed District Budget Form.

The Adult Education Budget Form carries a Certificate of State Approval. If the program has been approved by the State Superintendent, this Certificate must be signed by the Clerk of the Board of Trustees as an indication to the County Commissioners that proper authorization exists for levying a one mill tax without a vote.

The Adult Education Fund is identified by the numeral XV; all expenditure and revenue Items carry code numbers preceded by the Fund identification number, 15-.

XVI. HOUSING AND DORMITORY FUND

The provision of housing and dormitories is authorized by statute. (75-1632; 75-4231.) Students and/or teachers may occupy these accommodations, and may be charged fees or rent.

The Housing and Dormitory Fund is established to provide for the separate accounting which is necessary for this purpose.

The printed District Budget Form does not include space for the Housing and Dormitory Budget because few Districts use this budget. A separate form for this budget is available on request from the State Department of Public Instruction. Any District with a Housing and Dormitory Budget must attach the budget to the printed District Budget Form.

The Housing and Dormitory Fund is identified by the numeral XVI; all expenditure and revenue Items carry code numbers preceded by the Fund identification number, 16-.

BUDGETING AND ACCOUNTING IN JOINT SCHOOL DISTRICTS

A Joint School District is territory situated in more than one County, under the jurisdiction of a single Board of Trustees.

While a Joint District may consist of territory in more Counties than two, only two-county Joint Districts are operating schools at the time of preparation of this **Handbook**, and for the purpose of simplification, only two Counties are referred to here. These are designated:

County L—the County where the school is located;

County NL—the County where the school is not located;

This section, and the forms which apply to Joint Districts, may be extended to situations of more than two Counties by considering County NL as plural, and by adding extra columns for the additional Counties NL to the Joint District forms.

In budgeting and accounting, specific laws and regulations govern Joint Districts. The basic characteristics which distinguish Joint District financial and statistical operations are:

1. The Board of Trustees of the Joint District is required to submit the school budget and all other required reports to **both** Counties. (75-1815; 75-4533.)
2. The County officials of County L perform the duties connected with budgeting and accounting at the County level. (75-1728; 75-4533.) Exceptions are:
 - a. Certain duties performed cooperatively by the County Superintendents of County L and County NL, as detailed below;
 - b. Statements by the County Assessor and County Clerk, provided by these officials of both Counties to the County Superintendents and Commissioners of both Counties.
3. The basic school budget (the Foundation Program) is the financial obligation of the whole Joint District, with County equalization aid from both Counties in proportion to the enrollment residing in each County, and with State equalization aid on the basis of the whole Joint District Foundation Program. As County equalization aid is proportionately allocated according to resident enrollment, so are County funds raised for other school purposes—the County levy for High School Transportation On Schedule, the County levy for the High School Retirement Fund Budget, and that portion of the County 10-mill Levy for elementary schools which is used for County transportation reimbursement for elementary schools. (75-1816; 75-4534.)
4. All school expenses above the Foundation Program, including all budgets which are supported by the District, are an obligation of the Joint District as a whole, with no relationship to the resident enrollment proportion. In the General Fund Budget the joint obligations include the permissive amount and any voted amount (as well as the Joint District levies for the Foundation Program—the 5-mill Levy, Levy for State Deficiency and Levy for Remaining Local Obligation).

BUDGETING AND ACCOUNTING IN JOINT SCHOOL DISTRICTS

Other joint obligations are any District levies for Transportation, Bus Depreciation, Tuition, Retirement or Debt Service. (75-1816; 75-4534.)

5. State funds for the Joint District are deposited with the County Treasurer of County L. Interest and Income is paid to County L on the basis of the School Census of County L, and to County NL similarly. State Public School Equalization Fund payments are made to the Joint District according to the equalization formula. (75-1728; 75-4533.)
6. State funds for transportation reimbursement are paid to County L, where the statutes place the responsibility for official record-keeping. Thus, copies of all transportation contracts and complete transportation reimbursement data for all claims of the entire Joint District are required by the State from County L.
7. Joint District statutes and regulations are essentially the same with respect to elementary schools and high schools. (The differences pertaining to all other elementary and high schools also pertain to those in Joint Districts; no additional differences are created by the fact that such schools are operated by Joint Districts.)

The Budgeting Process

1. When the County Superintendent of County L, in April, prepares the District Budget Form for the Joint District, an additional copy is prepared. The additional copy is labeled: **For County Superintendent of County NL** (entering the name of the other County). The additional copy is trans-

mitted to the Clerk of the Joint District, with the other copies normally transmitted.

2. After the Board of Trustees of the Joint District adopts the preliminary budget, the copy for County NL is transmitted to that County Superintendent; the other copies are transmitted to County L. All four copies of each transportation contract are transmitted to the County Superintendent of County L.
3. By July 10, copies of the **Joint District Basic Data Transmittal Form** are exchanged between the Counties. County L's Superintendent completes Part L of the form and sends it to County NL. County NL's Superintendent completes Part NL of the form and sends it to County L. Thus, both County Superintendents acquire the data which they must have in order to make calculations, not only for the Joint District revenues, but also for the County Equalization Levels of their respective Counties.
4. Calculations are begun, using the **Joint District Revenues Work Sheet** (through line 13) in conjunction with the General Fund Revenues Work Sheets for all other Districts, and including the Joint District(s) in Section B calculations for the County. **(Regardless of where the school is located,** the County Superintendent must compute the County's obligation for equalization aid to the Joint District, and any County obligation for elementary transportation reimbursement to the Joint District, before the County Equalization Level calculations can be completed, for the County as a whole.)

BUDGETING AND ACCOUNTING IN JOINT SCHOOL DISTRICTS

5. By July 15, both County Superintendents complete calculations for the levels of County Equalization for their respective Counties, and exchange the **Joint District County Equalization Data Transmittal Form**, which is necessary to enable the other County Superintendent to complete the **Joint District Revenues Work Sheet**.
6. Before the Fourth Monday in July, each County Superintendent independently completes the **Joint District Revenues Work Sheet**. The Work Sheet is utilized in subsequent budgeting steps, and also must be attached to and transmitted with **Part I** of the **County Superintendent's Annual Report** (for the Joint District) to the State Superintendent of Public Instruction, as part of the application for payment from the State Public School Equalization Fund.
7. Before the Fourth Monday in July, each County Superintendent transmits to the other a copy of the **Joint District Revenue Requirements Transmittal Form**, showing the amounts required for Joint District levies. The requirements reported on this form are calculated by use of the **Joint District Revenues Work Sheet**. Each County Superintendent, having completed the Work Sheet for both parts of the Joint District, has an opportunity to compare the requirements calculated with the results obtained by the other County Superintendent. Any differences are then resolved by further communication or consultation, and agreement is achieved before the meeting of the County Budget Board to approve the final budget.
8. On the Fourth Monday in July, the County Budget Board of County L acts upon the Joint District budget.
9. By August 5, the County Superintendent of County L completes and transmits to the County Superintendent of County NL the **Joint District Tax Levy Summary Transmittal Form**, in accordance with the requirements previously agreed upon by the County Superintendents and with the final budget as approved by the County Budget Board. In the event of unresolved questions, the County Superintendents must reach agreement on the levy requirements by the Saturday preceding the second Monday in August.
10. On the second Monday in August, the County Commissioners of County L fix the levies on the portion of the Joint District situated in County L, in accordance with the tax levy requirements agreed upon by the County Superintendents. The County Commissioners of County NL fix the levies on the portion of the Joint District situated in County NL, in accordance with the tax levy requirements agreed upon by the County Superintendents.
11. By September 1, the **County Superintendent of County L** completes and transmits to the State Superintendent of Public Instruction **Part I of the Annual Report for the Joint District, with the Joint District Revenues Work Sheet attached**, as part of the application for State equalization aid. The **County Superintendent of County NL** also completes and transmits to the State Superintendent **Part I of the Annual Report for the Joint District, with the Joint District Revenues Work Sheet attached**.

BUDGETING AND ACCOUNTING IN JOINT SCHOOL DISTRICTS

Accounting

The accounts and financial records of the Joint District are kept by the District Clerk, and the County Treasurer of County L, as all other Districts' records are kept. The County Treasurer of County NL transmits to the County Treasurer of County L any revenues collected in behalf of or apportioned to the Joint District.

References: Sections 75-1728; 75-1729; 75-1815; 75-1816; 75-1817; 75-3618; 75-3724; 75-4533; 75-4534; 75-4535; 75-4602.

Data Reporting

Part II of the Annual Report of the County Superintendent to the State Superintendent of Public Instruction, containing data for the Joint District for the **last completed year**, is the responsibility solely of the County Superintendent of County L.

The Annual Report of the School Trustees to the County Superintendent, containing data for the Joint District for the last completed year, must be submitted by the Trustees to both County Superintendents (each to receive an Original and a Duplicate copy), so that Joint District Trustees must prepare two complete sets of each annual report. (75-1815.)

The Annual Report of the Superintendent or Principal to the County Superintendent must be submitted to both County Superintendents, as must all **Teachers' Reports** from Joint District schools not having a principal or superintendent. (75-1815.)

THE COUNTY SUPERINTENDENT'S ANNUAL REPORT

DIRECTIONS FOR COMPLETING THE ANNUAL REPORT OF THE COUNTY
SUPERINTENDENT TO THE STATE SUPERINTENDENT

PART I—ELEMENTARY SCHOOLS

(the white form)

In the heading, enter the year for which the budget has just been adopted, the number and name of the District, and the County.

In the Certificate of County
Superintendent:

Indicate by a check all of the statements which have been completed and signed on the original of the District Budget Form. (The statements are those in Part XIII and Part XIV of the District Budget Form.) Check **only** those which have been officially signed on the original budget.

If B is checked, complete the blanks showing the amount and millage voted, and the date of the election.

If D is checked, name the school(s) officially approved this year for isolation.

If E is checked, name the school(s) officially approved this year for opening or re-opening.

In F, complete each blank with the actual number of mills levied. Do **not** complete these blanks before the levies are set by the County Commissioners. If there was no levy for one or more items, enter None.

For any District to be eligible for payments from the State Public School Equalization Fund, and for County equalization, a levy of at least 5 mills must have been made for the General Fund Budget, and must be shown in F.

Date and sign the Certificate.

Report of Non-Operating Schools

If the District has any schools which will not be in operation in the coming year, and which are not included in the District's Foundation Program, list the names of the schools.

District Clerk

Enter the name and mailing address of the Clerk of the District's Board of Trustees.

Basic Data for General Fund Budgeting

The data to be entered in this section comes from the District Budget Form and the Elementary School General Fund Revenues Work Sheet. This data is absolutely essential to the computation of State equalization payments. Every blank must be completed.

Enter the Foundation Program data from Part XI of the District Budget Form.

Enter the data pertaining to equalization levels, taxable valuation, and census from page 1 of the Work Sheet.

Enter the data pertaining to Cash and Outstanding Warrants from Part XII of the District Budget Form. If a correction was made on the Work Sheet for the Cash for Reappropriation, enter the corrected amount from the Work Sheet, line 29-c.

Enter the Revenues from Non-Tax Sources for Levy Reduction from the Work Sheet, line 29.

Total the Cash for Reappropriation and the Non-Tax Revenues and enter the sum.

THE COUNTY SUPERINTENDENT'S ANNUAL REPORT: PART I—ELEMENTARY

The next section, pertaining to District levies, requires reference to the Work Sheet. Blanks are identified with the corresponding Work Sheet numbers. Fill in the blanks with the Work Sheet data.

This section must be completed. This data is required for analysis of District obligations for the Foundation Program, necessary to the biennial request for funds from legislative appropriations.

Detail: Budget Items 1-21, 2-200 and 2-17

Under Tuition Earnings To Be Received in Ensuing Year, list all amounts anticipated by the District (total equals 1-21 under General Fund Revenues), together with the paying District. The receiving District is required to attach this data to the District Budget Form.

Under Transportation Obligations To Be Paid to Other Districts (or High School) in Ensuing Year, list all such amounts shown by the District in 2-200 under Transportation Fund Expenditures, together with the receiving District. The paying District is required to attach this data to the District Budget Form.

Under Transportation Revenues To Be Received from Other Districts (or High School) in Ensuing Year, list all such amounts shown by the District in 2-17 under Transportation Fund Revenues, together with the paying District. The receiving District is required to attach this data to the District Budget Form.

Approved Budgets

Complete each Budget approved for the District by copying the final, approved expenditures and revenues from the original District Budget Form. Do **not** complete this section until the final budgets are approved.

On page 4, in the box opposite the Tuition Fund Budget, enter the amounts of any tuition to be paid by the District, together with the receiving District. The paying District is required to attach this data to the District Budget Form.

Statement of Cash Balances

Complete this section with data from Part XII of the District Budget Form. (The data for the General Fund is entered on page 2 instead of in this statement.)

THE COUNTY SUPERINTENDENT'S ANNUAL FINANCIAL STATEMENT

(For Newspaper Publication)

The law requires the County Superintendent, within 90 days of the close of the school year (deadline: September 28), to publish in a newspaper a financial statement for all the School Districts in the County. The newspaper must be of general circulation, and printed and published in the County. (75-1529.)

The requirements as to content of the published statement are set forth in the law. County Superintendents may follow the statute in making up the statement, or may follow the suggested form presented here, which incorporates the provisions of the statute.

The suggested form represents a compromise between the most convenient form for County Superintendents to complete

(which would be one exactly following the Annual Report of School Trustees with all receipts and disbursements reported by Funds) and a condensed form (which although less detailed complies with the minimum legal requirements and would be less expensive to publish due to the smaller newspaper space needed.)

The suggested form retains the advantages of direct transfer of District financial data by Funds where a single entry can be made; elsewhere, items from the District report are added to obtain a total which is entered as a single item, thus keeping space (and cost) to a minimum.

Instructions follow for completing the suggested form for the County Superintendent's Annual Financial Statement.

THE COUNTY SUPERINTENDENT'S ANNUAL FINANCIAL STATEMENT

INSTRUCTIONS FOR COMPLETING SUGGESTED FORM FOR COUNTY SUPERINTENDENT'S ANNUAL FINANCIAL STATEMENT

The items reported in this Financial Statement are taken from the **Annual Report of School Trustees** for each elementary District and high school. These instructions refer to Forms NDEA-X-20 (canary) and NDEA-X-21 (blue), the Trustees' Reports for elementary and high schools, respectively.

Heading

Complete the heading with the name of the County and the date of the school year just ended.

At the top of each column under "School District Number" enter the number of the District. Begin with elementary Districts, and list both operating and non-operating Districts. After elementary Districts, list high schools. (The suggested form shows spaces for only two Districts; add as many columns as necessary for the County.)

Beginning Cash Balance

Enter the date of the beginning of the year to which the statement pertains (that is, July 1 of one year prior to the time of preparing this statement). In each District column, enter the total of all Beginning Cash Balances shown in the Statement of Cash Balances on page 1 of the Trustees' Report for that District (or high school).

For Elementary Districts**Receipts**

- A. Add items 1-10, 2-10, 3-11, 5-11, 6-11 and 7-11 from the Trustees' Report. Enter total opposite Tax Receipts (All Funds).
- B. Enter item 1-31.
- C. Enter item 2-32.
- D. Not applicable to elementary schools.
- E. Enter item 1-41.
- F. Enter item 1-42.
- G. Enter item 1-43 (not applicable to 1960-61 Statement).
- H. Enter item 2-43.
- I. Add items 1-52, 1-60 if Johnson-O'Malley, 4-29 if Johnson-O'Malley, 4-52, 4-53, 8-45 and any other items designated on Trustees' Report as P.L. 874 or Johnson-O'Malley money. Enter total opposite Federal Payments—Current Operation. (Do not include P.L. 815 money—item 9-56—here.)

J. Enter item 4-22.

K. Add items 9-51, 9-56 and 9-71. Enter total here.

L. Add items 1-21, 1-29, 2-17, 2-60, 4-29, 16-24, 16-25 and 16-29, **except** where any of these has been indicated as P.L. 874 or Johnson-O'Malley money. (Item L should not include any federal funds.) Enter total of all miscellaneous **local** sources here.

Total Receipts. Add items A through L.

Total Cash Available. Add Beginning Cash Balance and Total Receipts.

Disbursements

M through W. In each case, enter the Total Expenditures shown for the corresponding Fund on the Trustees' Report. Total Disbursements. Add items M through W.

Ending Cash Balance

Enter the date of the ending of the year to which the statement pertains (that is, June 30 of the school year just completed). For each District, deduct Total Disbursements from Total Cash Available, and enter the remainder opposite Ending Cash Balance.

For High Schools

The **same** directions apply to high schools, with the following **exceptions**:

Receipts

- A. Add items 1-10, 2-10, 3-11, 7-11 and 15-11.
- D. Enter item 6-11.
- E. Not applicable to high schools.
- I. Add items 1-52, 1-60 if Johnson-O'Malley, 4-29 if Johnson-O'Malley, 4-52, 4-53, 8-44, 8-45, 15-44 and any other items designated on Trustees' Report as P.L. 874 or Johnson-O'Malley money. Enter total opposite Federal Payments—Current Operation. (Do not include P. L. 815 money—item 9-56—here.)
- L. Add items 1-21, 1-29, 2-17, 2-60, 4-29, 15-24, 15-28, 15-29, 16-24, 16-25 and 16-29, **except** where any of these has been indicated as P.L. 874 or Johnson-O'Malley money. (Item L should not include any federal funds.) Enter total of all miscellaneous **local** sources here.

THE COUNTY SUPERINTENDENT'S ANNUAL FINANCIAL STATEMENT

SUGGESTED FORM
COUNTY SUPERINTENDENT'S ANNUAL FINANCIAL STATEMENT

of.....County's School Districts

For The Year Ended June 30, 19.....

RECEIPTS & DISBURSEMENTS:**SCHOOL DISTRICT NUMBER**

(List Districts Across Here)*

		No.....	No.....
Beginning Cash Balance (All Funds) July 1, 19.....	(I)	\$.....	\$.....
Receipts:			
A. Tax Receipts (All Funds)		\$.....	\$.....
B. County Equalization Payment		\$.....	\$.....
C. County Transportation Reimbursement		\$.....	\$.....
D. County Retirement Apportionment (H. S. Only)		\$.....	\$.....
E. State Interest & Income Payment (Elementary Only)		\$.....	\$.....
F. State Equalization Payment		\$.....	\$.....
G. State Classroom Unit Assistance Payment		\$.....	\$.....
H. State Transportation Reimbursement		\$.....	\$.....
I. Federal Payments (Include all Federal money for Current Operation)		\$.....	\$.....
J. School Lunch Receipts (From Students)		\$.....	\$.....
K. Building Fund Receipts (Bond Sale and P.L. 815)		\$.....	\$.....
L. All other Sources of Revenue		\$.....	\$.....
TOTAL RECEIPTS	(II)	\$.....	\$.....
Total Cash Available III = (I+II)	(III)	\$.....	\$.....
Disbursements:			
M. General Fund		\$.....	\$.....
N. Transportation Fund		\$.....	\$.....
O. Bus Depreciation Reserve Fund		\$.....	\$.....
P. School Lunch Fund		\$.....	\$.....
Q. Tuition Fund (Elementary Only)		\$.....	\$.....
R. Retirement Fund		\$.....	\$.....
S. Debt Service Fund		\$.....	\$.....
T. Adult Education Fund		\$.....	\$.....
U. Housing and Dormitory Fund		\$.....	\$.....
V. Miscellaneous Federal Funds		\$.....	\$.....
W. Building Fund		\$.....	\$.....
TOTAL DISBURSEMENTS	(IV)	\$.....	\$.....
Ending Cash Balance (All Funds) June 30, 19.....	(III-IV)	\$.....	\$.....

*List all operating and non-operating elementary districts first, followed by high schools.

THE COUNTY TREASURER'S ANNUAL REPORT TO THE COUNTY SUPERINTENDENT

The law requires the County Treasurer to keep accounts of all school moneys and to make an annual report, by July 10, to the County Superintendent.

Sections 75-3722, 75-3723, 75-1710 and 75-4515, R.C.M., 1947, as amended, provide details as to the form of the required statements. Sample forms which are in accordance with the laws are included in this **Handbook**. Copies of these sample forms are obtainable from commercial printers, or the forms may be reproduced locally by the County Treasurer if desired.

The sample forms are headed:

COUNTY TREASURER'S ANNUAL STATEMENT TO THE COUNTY SUPERINTENDENT OF SCHOOLS

1. a **canary yellow** form for elementary schools;
2. a **blue** form for high schools;
3. a **tan** form for County funds for schools.

A yellow form is used for **each** elementary school District; a blue form is used for **each** high school. A single tan form is used for the County. The forms are color-coded to assist the County Superintendent in transferring financial data to the County Superintendent's Annual Report forms which are yellow for elementary schools, blue for high schools and tan for County school funds.

It is especially important that the County Treasurer's report reach the County Superintendent by July 10, in order that there will be available at the necessary time that financial information which must be used by the County Superintendent in the calculation of revenue requirements and tax levies for the school Districts and the County for the ensuing school year.

For details of the laws establishing the requirements for these County Treasurer's reports, see Chapter 62, Laws of 1961, which contains the amendments to Sections 75-3722, 75-3723, 75-1710 and 75-4515.

THE SCHOOL TRUSTEES' ANNUAL REPORT

The law requires the Board of Trustees to make an annual report to the County Superintendent of Schools by August 1. The law also requires Trustees to make a report directly to the State Superintendent of Public Instruction, whenever requested. (75-1632; 75-4231.)

The information reported by the Trustees to the County Superintendent is the basis of the County Superintendent's Annual Report to the State Superintendent. The information must be used also in the County Superintendent's Annual Financial Statement, published in the newspaper. Both of these requirements are established by law. (75-1526; 75-1529.)

Separate Trustees' Report forms are provided for elementary schools and for high schools. The form for the elementary schools, a canary yellow color, is designated Part I; the form code number is NDEA-X-20—. The form for the high schools, a blue color, is designated Part II; the form code number is NDEA-X-21—. The forms are color-coded to assist the County Superintendent in transferring data to the latter's reports, which are yellow for elementary and blue for high schools.

A set of three forms is provided for each report, designated Original, Duplicate and Triplicate.

The Trustees (or the District Clerk, if so assigned by the Trustees) must complete all three copies. The Original and the Duplicate are transmitted to the County Superintendent; the Triplicate is retained for the Trustees' records. (The County Superintendent, in turn, transmits the Duplicates to the State Superintendent, and retains the Original.)

In making the report, the Trustees must complete the blanks for all items on the forms. If any item is not applicable to the District (for example, where the form calls for a financial report for the School Lunch Fund and the District has no school lunch program), complete the blanks with "None" or "Zero," or draw a large X through the inapplicable section. Forms with empty blanks are not acceptable, as it is impossible for County and State officials to ascertain whether the item not completed was overlooked or whether the entry should have been "None."

Forms should be completed in ink, or typewritten. Please make sure that the Duplicate copy is legible; if carbon paper is used, make sure it is a good quality, smudge-resistant carbon, as the Duplicate copy will be subjected to considerable use and must remain clearly readable.

Do not use red ink, except to indicate a deficit.

All forms must be signed by the Chairman of the Board of Trustees to constitute an official report.

A single Board of Trustees responsible for both elementary and high schools must file separate reports, using a set of the yellow forms for the elementary school(s) and a set of the blue forms for the high school(s).

The Trustees of Joint School Districts must complete two sets of each Annual Report which the Board is required to make, and transmit one set (Original and Duplicate copies) to the County Superintendent of the County where the school is located, and a separate set (two copies) to the County Superintendent of the other County. (75-1815.)

THE SCHOOL TRUSTEES' ANNUAL REPORT

Although the yellow and blue forms numbered NDEA-X-20 and NDEA-X-21, respectively, are the basic reporting forms for Trustees, the County Superintendent may require additional data, and may attach a supplemental questionnaire to the Trustees' Report forms, if deemed necessary. Any such additional data requested by the County Superintendent must be provided by the Board of Trustees. (75-1530; 75-4231.)

THE SUPERINTENDENT'S (OR PRINCIPAL'S) ANNUAL REPORT

The law requires each Superintendent (or Principal where there is no Superintendent) to make an annual report to the County Superintendent of Schools by July 10. (75-2404.)

The data reported by the Superintendent is obtained primarily from the daily records kept by the teachers. This data is used by the County Superintendent for budget purposes, and also in the County Superintendent's Annual Report to the State Superintendent.

The County Superintendent provides the Superintendent with the required report forms. The minimum information required is requested on Form NDEA-X-19—, (with a supplement to be used by schools having a Special Education program). Additional data may be required on supplemental forms, when the County Superintendent deems it necessary.

The Superintendent of a Joint District school must complete two separate reports, one for the County Superintendent of the County where the school is located, and one for the County Superintendent of the other County. (75-1815.)

LIST OF OFFICIAL FORMS, WITH USERS AND DUE DATES

with
REPRODUCTIONS OF OFFICIAL FORMS, IN THE ORDER
LISTED

(Forms larger than 8½ x 11 inches have been
photographically reduced to fit this **Handbook**,
with the exception of the Joint District Revenues
Work Sheet.)

LIST OF OFFICIAL FORMS,

Name of Form	Color	Number ¹
Elementary School General Fund Revenues Work Sheet—Section A—District	White	NDEA-X-1A-61-6000-1
Elementary School General Fund Revenues Work Sheet—Section B—County	Canary	NDEA-X-1B-61-3000-1
High School General Fund Revenues Work Sheet—Section A—District	Pink	NDEA-X-2A-61-3000-1
High School General Fund Revenues Work Sheet—Section B—County	Blue	NDEA-X-2B-61-500-1
District Budget Form— Elementary	Buff	NDEA-X-3-61-6500-1
District Budget Form— High School	Buff	NDEA-X-4-61-1500-1
Annual Report of County Superintendent Part I—Elementary Schools	White	NDEA-X-5-61-4000-1
Annual Report of County Superintendent Part I—High Schools	Pink	NDEA-X-6-61-1000-1
Annual Report of County Superintendent Part I—County Supplement	Green	NDEA-X-7-61-500-1
Annual Report of County Superintendent Part II—Elementary Schools	Canary	NDEA-X-8-61-4000-1
Annual Report of County Superintendent Part II—High Schools	Blue	NDEA-X-9-61-1000-1
Annual Report of County Superintendent Part II—County Supplement	Tan	NDEA-X-10-61-500-1
District Budget Form Supplement for Adult Education & Housing	White	NDEA-X-12-61-250-1
Joint District Basic Data Transmittal Form—Part L	Buff	NDEA-X-13-61-500-1
Joint District Basic Data Transmittal Form—Part NL	Buff	NDEA-X-14-61-500-1
Joint District Revenues Work Sheet	White	NDEA-X-15-61-3000-1
Joint District County Equalization Data Transmittal Form	Buff	NDEA-X-16-61-500-1
Joint District Revenue Requirements Transmittal Form	Buff	NDEA-X-17-61-500-1
Joint District Tax Levy Summary Transmittal Form	Buff	NDEA-X-18-61-500-1

¹Sequence of Number: National Defense Education Act—Title X—Form Number—Year Prepared—Quantity—Printing Order.

WITH USERS AND DUE DATES

To Be Completed By:	To Be Transmitted To:	Date Due	
County Superintendent	Not transmitted; for office use	.....	1A
County Superintendent	Not transmitted; for office use	.....	1B
County Superintendent	Not transmitted; for office use	.....	2A
County Superintendent	Not transmitted; for office use	.....	2B
County Superintendent District Trustees ² County Commissioners	At completion: District Clerk, County Treasurer	As required by Budget Process	3
County Superintendent District Trustees ² County Commissioners	At completion: District Clerk, County Treasurer	As required by Budget Process	4
County Superintendent ³	State Superintendent	September 1	5
County Superintendent ³	State Superintendent	September 1	6
County Superintendent	State Superintendent	September 1	7
County Superintendent	State Superintendent	September 1	8
County Superintendent	State Superintendent	September 1	9
County Superintendent	State Superintendent	September 1	10
County Superintendent District Trustees	At completion: District Clerk, County Treasurer	As required by Budget Process	12
County Superintendent of County L	County Superintendent of County NL	July 10	13
County Superintendent of County NL	County Superintendent of County L	July 10	14
County Superintendents of Counties L and NL	At completion: State Superintendent	September 1	15
County Superintendents of Counties L and NL	County Superintendents of Counties NL and L	July 15	16
County Superintendents of Counties L and NL	County Superintendents of Counties NL and L	Fourth Monday in July	17
County Superintendent of County L	County Superintendent of County NL	August 5	18

² To be accompanied by lists, from the District, of any: Tuition paid to or received from other Districts or Counties; Transportation payments made to or received from other Districts or schools; Positions and salaries for any Salary Items containing more than one salary, and all contracts for transportation.

³ To be accompanied by the Joint District Revenues Work Sheets for all Joint Districts.

LIST OF OFFICIAL FORMS,

Name of Form	Color	Number ¹
Annual Report of Superintendent or Principal	White	NDEA-X-19-61-1600-1
Special Education Supplement to Annual Report of Superintendent or Principal	White	NDEA-X-19S-61-400-1
Annual Report of School Trustees—Elementary	Canary	NDEA-X-20-61-5100-1
Annual Report of School Trustees—High School	Blue	NDEA-X-21-61-1050-1
Elementary Transportation Contract	White	NDEA-X-22A
High School Transportation Contract	Pink	NDEA-X-22B

¹ Sequence of Number: National Defense Education Act—Title X—Form Number—Year Prepared—Quantity—Printing Order.

COMMERCIALY-AVAILABLE FORMS FOR

Name of Form	Color	NDEA Number
District Budget Form—Elementary	Buff	NDEA-X-3
District Budget Form—High School	Buff	NDEA-X-4
Annual Report of County Treasurer to County Superintendent—Elementary	Canary	None
Annual Report of County Treasurer to County Superintendent—High School	Blue	None
Annual Report of County Treasurer to County Superintendent—County School Funds	Tan	None

WITH USERS AND DUE DATES

To Be Completed By:	To Be Transmitted To:	Date Due	
District Superintendent or Principal	County Superintendent	July 10	19
District Superintendent or Principal	County Superintendent	July 10	19S
Board of Trustees	County Superintendent;	August 1	20
	Copy to State Superintendent	September 1	20
Board of Trustees	County Superintendent;	August 1	21
	Copy to State Superintendent	September 1	21
Board of Trustees and Parent or Guardian	By District Clerk to County Superintendent;	July 1	22A
	By County Superintendent to State Superintendent	July 10	22A
Board of Trustees and Parent or Guardian	By District Clerk to County Superintendent;	July 1	22B
	By County Superintendent to State Superintendent	July 10	22B

OFFICIAL REPORTS (Samples Follow Official Forms)

Available for Purchase From:

Tribune Printing Company, Great Falls
State Publishing Company, Helena

Tribune Printing Company, Great Falls
State Publishing Company, Helena

State Publishing Company, Helena

State Publishing Company, Helena

State Publishing Company, Helena

STATE OF MONTANA
Department of Public Instruction
HARRIET MILLER, State Supt.

ELEMENTARY SCHOOL
GENERAL FUND REVENUES WORK SHEET
SECTION A—DISTRICT

Form: NDEA-X
 1A-61-6000-1



COUNTY.....DISTRICT NO. & NAME.....YEAR.....

BASIC DATA

	(Col. 1) Dollar Amount	(Col. 2) Percent of Foundation Program
1. ANB (Defined 75-3611). If more than one school, use back of page 3 to list names of schools, ANB's, ANB rates, and Foundation Programs; enter District's total here.		
2. ANB Rate (Schedule 75-3612, as amended; 1959 rate x 1.03)	100.000%
3. Foundation Program (line 1 x line 2, or use approved table; for 61-62, multiply amount in table by 1.03)	\$.....
4. General Fund Expenditures, Total (from Budget, page 1 Total)	\$.....
5. State Equalization Level (from official estimate of percentage to which all Foundation Programs will be equalized)	%
6-a. School Census (preceding year, ages 6-21)		
6-b. Interest and Income per census child (from official estimate of payment)	\$.....	
7-a. Number of Classroom Units		
7-b. Payment per Classroom Unit (from official estimate) \$.....		
7-c. Estimated Classroom Unit Assistance (line 7-a x line 7-b)	\$.....	
8. Taxable Valuation of District (from County Assessor) \$.....		
9. Revenue for each mill of Taxable Valuation, District (line 8 x .001)	\$.....	

FOUNDATION PROGRAM

ORIGINAL SOURCES OF REVENUE		
State Revenue		
10. Interest and Income from State Permanent School Fund (line 6-a x line 6-b)	\$.....%
Local Revenue		
11. District 5-mill Levy (line 9 x five)	\$.....%
12. Other (identify)	\$.....%
13. Total Original Sources (line 10 + line 11 + line 12)	\$.....%

COUNTY EQUALIZATION

14. County Equalization Level (Section B, line 50)	%
15. Percentage of Foundation Program Financed by County (% in line 14 less % in line 13. If zero, enter 0.)	%
16. Dollar Amount of County Equalization Payment (dollar amount in line 3 x line 15 x .01. If zero, enter 0.)	\$.....%
17. Total from Original Sources and County (line 13 + line 16)	\$.....%
18. Remaining Requirement for Foundation Program (line 3 less line 17)	\$.....%

	(Col. 1) Dollar Amount	(Col. 2) Percent of Foundation Program
DISTRICT LEVY FOR STATE DEFICIENCY		
19-a. Maximum Amount (100.000% less line 5)	%
19-b. Districts Requiring Less Than Maximum Amount (Where % in line 18 is less than % in line 19-a, enter % from line 18.)	%
19-c. District Levy Required (If a figure is shown in line 19-b, enter it in col. 2. If no figure is shown in line 19-b, enter line 19-a in col. 2. To calculate col. 1, multiply dollar amount in line 3 by percentage in col. 2 [line 19-c] by .01.)	\$.....%
20. Total Local Sources (line 11 + line 12 + line 16 + line 19-c)	\$.....%

DISTRICT LEVY FOR REMAINING LOCAL OBLIGATION (if any)		
21-a. If % in line 20 is greater than 50%, enter Zero here.	%
21-b. If % in line 20 is less than 50%, subtract % in line 20 from 50% and enter difference here.	%
21-c. If a figure is shown in line 21-b, enter it in col. 2. If no figure in line 21-b, enter Zero in col. 2. To calculate col. 1, multiply dollar amount in line 3 by percentage in col. 2 (line 21-c) by .01.	\$.....%
22. Total Local Sources, Including Remaining Local Obligation (if any), plus State Interest and Income (line 10 + line 20 + line 21-c)	\$.....%

STATE REVENUE		
23. State Equalization Payment from State Public School Equalization Fund (line 3 less line 22)	\$.....%
24. VERIFICATION OF FOUNDATION PROGRAM REVENUES Total dollar amounts in lines 10, 11, 12, 16, 19-c, 21-c and 23; Sum must equal line 3.	\$.....	

EXPENDITURES ABOVE FOUNDATION PROGRAM		
25. Amount to be Financed Above Foundation Program (line 4 less line 3)	\$.....	
DISTRICT LEVY FOR PERMISSIVE AMOUNT		
26-a. Permissive Amount limited by 30% of Foundation Program (line 3 × .30)	\$.....	
26-b. Permissive Amount limited by 15 mills (line 9 × fifteen) ¹	\$.....	
26-c. Maximum Permissive Amount (Enter whichever is smaller, line 26-a or line 26-b.) ¹	\$.....	
26-d. Classroom Unit Assistance (from line 7-c) ²	\$.....	
26-e. Maximum Permissive Amount including Classroom Unit Assistance (line 26-c + line 26-d.)	\$.....	

¹ The 15-mill limitation does not apply to districts using federal funds in lieu of taxes to finance the area between the millage and the percentage limitations.

² Enter full amount of C.U. Assistance regardless of whether it is used above the regular Permissive; (line 26-d merely sets the maximum.)

	Dollar Amount
27-a. If line 26-e is less than, or the same as, line 25, enter line 26-e here.	\$.....
27-b. If line 26-e is greater than line 25, enter line 25 here.	\$.....
27-c. Permissive Amount (Enter the figure shown in line 27-a or line 27-b. If no figure in either, enter Zero here.)	\$.....

DISTRICT LEVY FOR VOTED AMOUNT

28. Voted Amount (line 25 less line 27-c)	\$.....
---	---------

REDUCTION OF DISTRICT LEVIES TO ACTUAL REQUIREMENTS

29. Revenues from Non-Tax Sources for Levy Reduction										
a. Tuition earnings	\$.....									
b. Miscellaneous revenue (identify)	\$.....									
c. Cash Balance for Reappropriation ³	\$.....									
d. Federal Impact Funds	\$.....									
e. Other (identify)	\$.....									
f. Classroom Unit Assistance	\$.....									
g. Total	\$.....									
30. Authorized District Levy Amount Excluding 5-mill Levy (line 19-c + line 21-c + line 27-c + line 28)	\$.....									
31. Actual District Levy Required, Excluding 5-mill Levy, After Cash Reduction (line 30 less line 29-g)	\$.....									
32. Total District Levy Amount Required, Including 5-mill Levy (line 11 + line 31)	\$.....									
33. Mills Required for Total District Levy Amount (line 32 divided by line 9)		<table border="1"> <thead> <tr> <th colspan="4">MILLS</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	MILLS							
MILLS										

SUMMARY OF GENERAL FUND REVENUES

	Work Sheet	Budget Item
34. a. District levies	line 32	\$..... 1-10
b. Tuition earnings	line 29-a	\$..... 1-21
c. Miscellaneous revenue (from Original Sources)	line 12	\$..... 1-29
Miscellaneous revenue (from Other Sources)	line 29-b or line 29-e	\$..... 1-29 or 1-60
d. Cash Reappropriated	line 29-c	\$..... 1-98
e. County Equalization Payment	line 16	\$..... 1-31
f. State Interest and Income Payment	line 10	\$..... 1-41
g. State Equalization Payment	line 23	\$..... 1-42
h. State Classroom Unit Assistance	line 7-c	\$..... 1-43
i. Federal Impact Payment	line 29-d	\$..... 1-52
j. Total (must equal General Fund Expenditures, line 4)		\$.....

³ Cash for reappropriation is the balance remaining from the General Fund Cash Balance (as of June 30) after deducting outstanding warrants and cash retained as reserve. The reserve may not exceed 35% of the budget. If actual cash retained exceeds maximum allowable reserve, the excess must be used to reduce levies. Calculate any excess over the maximum allowable reserve, as follows:

w. Approved Expenditures (line 4)	\$.....
x. Allowable Cash Reserve (line w × 0.35)	\$.....
y. Actual Cash Reserve (from District Budget Form)	\$.....
z. Excess over Allowable Reserve (line y less line x. If zero or less than zero, enter 0.) If a dollar amount, include in line 29-c.	\$.....

FOR DISTRICTS WITH MORE THAN ONE SCHOOL

Use this page to list schools, ANB's, ANB rates and Foundation Programs; enter total Foundation Program on page 1.



COUNTY.....

YEAR.....

35. Taxable Valuation of County (from County Assessor) \$.....
36. Revenue for each mill of Taxable Valuation, County (line 35 \times .001) \$.....
37. County 10-mill Levy Amount (line 36 \times ten) \$.....
38. County Reimbursement to Districts for Transportation (Total District Budget Form items 2-32; include County's share of Schedule for Joint Districts.) \$.....
39. Remainder (line 37 less line 38) \$.....
40. Other County Revenue (specify)
- a. Cash Reappropriated \$.....
 - b. Forest Funds \$.....
 - c. Taylor Grazing \$.....
 - d. \$.....
 - e. Total \$.....
41. Total for County Equalization of All Districts' Foundation Programs (line 39 + line 40-e) \$.....
42. Total Revenue from Original Sources, All Districts with Foundation Programs (Add amounts in line 13, Section A, for all districts with Foundation Programs.) \$.....
43. Total Revenue, Original Sources plus County, for All Foundation Programs (line 41 + line 42) \$.....
44. Total Foundation Program Requirements, All Districts (Add amounts in line 3, Section A, for all districts with Foundation Programs.) \$.....
45. Per Cent of Total Foundation Program Requirements Financed by Original Sources and County (line 43 divided by line 44 \times 100)%
46. Total Revenue from Original Sources, All Excluded Districts (List all districts where % in line 13, Section A, is greater than % in line 45. Enter dollar amount and % from line 13 opposite each district. Total dollar amount; enter at right.)
- | Dist. # | Dollar Amount | Per Cent |
|---------|---------------|----------|
| | \$ | % |
| | \$ | % |
| | \$ | % |
| | \$ | % |
| | \$ | % |
- \$.....
- | Dist. # | Dollar Amount |
|---------|---------------|
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
47. Total Foundation Program Requirements, All Excluded Districts (For districts listed in 46, enter Foundation Program from line 3, Section A. Total amount; enter at right.) \$.....
48. Total Revenue from Original Sources plus County, All Remaining Eligible Districts (line 43 less line 46) \$.....
49. Total Foundation Program Requirements, All Remaining Eligible Districts (line 44 less line 47) \$.....
50. COUNTY EQUALIZATION LEVEL. Per cent of Total Remaining Foundation Program Requirements Financed by Original Sources and County. (line 48 divided by line 49 \times 100)%

STATE OF MONTANA
Department of Public Instruction
HARRIET MILLER, State Supt.

HIGH SCHOOL
GENERAL FUND REVENUES WORK SHEET
SECTION A—DISTRICT

Form: NDEA-X
2A-61-3000-1



COUNTY..... DISTRICT NO. & NAME..... YEAR.....

BASIC DATA

	(Col. 1) Dollar Amount	(Col. 2) Per Cent of Foundation Program
1. ANB (Defined 75-3611). If more than one school, use back of page 3 to determine maximum budget. 75-4506		
2. ANB Rate (Schedule 75-3612, as amended; 1959 rate x 1.03)		
3. Foundation Program (line 1 x line 2, or use approved table; for 61-62, multiply amount in table by 1.03)	\$.....	100.000%
4. General Fund Expenditures, Total (from Budget, page 1 Total)	\$.....	
5. State Equalization Level (from official estimate of percentage to which all Foundation Programs will be equalized)	%
6-a. Number of Classroom Units		
6-b. Payment per Classroom Unit (from official estimate) \$.....		
7-a. Taxable Valuation of District (from County Assessor) \$.....		
6-c. Estimated Classroom Unit Assistance (line 6-a x line 6-b)		\$.....
7-b. Revenue for each mill of Taxable Valuation, District (line 7-a x .001)		\$.....

FOUNDATION PROGRAM

ORIGINAL LOCAL REVENUE

8. Any Local Revenue (identify)	\$.....%
---------------------------------	---------	--------

COUNTY EQUALIZATION

9. County Equalization Level (Section B, line 39)	%
10. Percentage of Foundation Program financed by County (% in line 9 less % in line 8)	%
11. Dollar Amount of County Equalization Payment (dollar amount in line 3 x line 10 x .01)	\$.....%
12. Total from Local Sources and County (line 8 + line 11)	\$.....%
13. Remaining Requirement for Foundation Program (line 3 less line 12)	\$.....%

DISTRICT LEVY FOR STATE DEFICIENCY

14-a. Maximum Amount (100.000% less line 5)	%
14-b. Districts Requiring Less Than Maximum Amount (Where % in line 13 is less than % in line 14-a, enter % from line 13.)	%
14-c. District Levy Required (If a figure is shown in line 14-b, enter it in col. 2. If no figure is shown in line 14-b, enter line 14-a in col. 2. To calculate col. 1, multiply dollar amount in line 3 by percentage in col. 2 [line 14-c] by .01.)	\$.....%

	(Col. 1) Dollar Amount	(Col. 2) Per Cent of Foundation Program
15. Total Local Sources (line 8 + line 11 + line 14-c)	\$ _____	_____ %
DISTRICT LEVY FOR REMAINING LOCAL OBLIGATION (if any)		
16-a. If % in line 15 is greater than 50%, enter Zero here.		_____ %
16-b. If % in line 15 is less than 50%, subtract % in line 15 from 50%, and enter difference here.		_____ %
16-c. If a figure is shown in line 16-b, enter it in col. 2. If no figure in line 16-b, enter Zero in col. 2. To calculate col. 1, multiply dollar amount in line 3 by percentage in col. 2 (line 16-c) by .01.	\$ _____	_____ %
17. Total Local Sources, Including Remaining Local Obligation (if any) (line 15 + line 16-c)	\$ _____	_____ %
STATE REVENUE		
18. State Equalization Payment from State Public School Equalization Fund (line 3 less line 17)	\$ _____	_____ %
19. VERIFICATION OF FOUNDATION PROGRAM REVENUES Total dollar amounts in lines 8, 11, 14-c, 16-c and 18; Sum must equal line 3.	\$ _____	
EXPENDITURES ABOVE FOUNDATION PROGRAM		
20. Amount to be Financed Above Foundation Program (line 4 less line 3)	\$ _____	
DISTRICT LEVY FOR PERMISSIVE AMOUNT		
21-a-1. For high schools with ANB up to and including 100, Permissive Amount limited by 30% of Foundation Program (line 3 × .30)	\$ _____	
21-a-2. For high schools with ANB of 101 or more, Permissive Amount limited by 25% of Foundation Program (line 3 × .25)	\$ _____	
21-b. Permissive Amount limited by 10 mills (line 7-b x ten) ¹	\$ _____	
21-c. Maximum Permissive Amount (Enter whichever is smaller, line 21-a or line 21-b.) ¹	\$ _____	
21-d. Classroom Unit Assistance (from line 6-c.) ²	\$ _____	
21-e. Maximum Permissive Amount including Classroom Unit Assistance (line 21-c + line 21-d.)	\$ _____	
22-a. If line 21-e is less than, or the same as, line 20, enter line 21-e here.	\$ _____	
22-b. If line 21-e is greater than line 20, enter line 20 here.	\$ _____	
22-c. Permissive Amount (Enter the figure shown in line 22-a or line 22-b. If no figure in either, enter Zero here.)	\$ _____	

¹ The 10-mill limitation does not apply to districts using federal funds in lieu of taxes to finance the area between the millage and the percentage limitations.

² Enter full amount of C.U. Assistance regardless of whether it is used above the regular Permissive; (line 21-d merely sets the maximum.)

	Dollar Amount	
DISTRICT LEVY FOR VOTED AMOUNT		
23. Voted Amount (line 20 less line 22-c)	\$ _____	

REDUCTION OF DISTRICT LEVIES TO ACTUAL REQUIREMENTS

24. Revenue from Non-Tax Sources for Levy Reduction																	
a. Tuition earnings	\$.....																
b. Miscellaneous revenue (identify)	\$.....																
c. Cash Balance for Reappropriation ³	\$.....																
d. Federal Impact Funds	\$.....																
e. Other (identify)	\$.....																
f. Classroom Unit Assistance	\$.....																
g. Total	\$.....																
25. Authorized District Levy Amount (line 14-c + line 16-c + line 22-c + line 23)	\$.....																
26. Total District Levy Amount Actually Required, After Cash Reduction (line 25 less line 24-g)	\$.....																
27. Mills Required for Total District Levy Amount (line 26 divided by line 7-b)		<table><tr><th colspan="5">MILLS</th></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td>.</td><td></td></tr></table>	MILLS													.	
MILLS																	
			.														

SUMMARY OF GENERAL FUND REVENUES

	Work Sheet		Budget Item
28. a. District levies	line 26	\$ _____	1-10
b. Tuition earnings	line 24-a	\$ _____	1-21
c. Miscellaneous revenue (from Original Sources)	line 8	\$ _____	1-29
Miscellaneous revenue (from Other Sources)	line 24-b or e	\$ _____	1-29 or 1-60
d. Cash Reappropriated	line 24-c	\$ _____	1-98
e. County Equalization Payment	line 11	\$ _____	1-31
f. State Equalization Payment	line 18	\$ _____	1-42
g. State Classroom Unit Assistance	line 6-c	\$ _____	1-43
h. Federal Impact Payment	line 24-d	\$ _____	1-52
i. Total (must equal General Fund Expenditures, line 4)		\$ _____	

³ Cash for reappropriation is the balance remaining from the General Fund Cash Balance (as of June 30) after deducting outstanding warrants and cash retained as reserve. The reserve may not exceed 35% of the budget. If actual cash retained exceeds maximum allowable reserve, the excess must be used to reduce levies. Calculate any excess over the maximum allowable reserve, as follows:

w. Approved Expenditures (line 4)	\$ _____
x. Allowable Cash Reserve (line w × 0.35)	\$ _____
y. Actual Cash Reserve (from District Budget Form)	\$ _____
z. Excess over Allowable Reserve (line y less line x. If zero or less than zero, enter 0.) If a dollar amount, include in line 24-c.	\$ _____

Elementary School District No. _____, Montana
 City; if none, School _____ County _____

Budget and Application for Tax Levies for Year Beginning July 1, 19____

PART 1. GENERAL FUND BUDGET	Actual Expenditure, Last Completed School Year	Approved Expenditure, Current Year	Ensuing School Year Expenditures	
	19____ -19____	19____ -19____	19____ Estimated	19____ Approved
EXPENDITURES				
Administration				
1-110 Salaries	\$	\$	\$	\$
1-130 Supplies				
1-150 Other expenses				
Total—Administration	\$	\$	\$	\$
Instruction				
1-211 Principals' salaries	\$	\$	\$	\$
1-212 Teachers' salaries				
1-218 Clerical salaries				
1-231 Text books				
1-232 Teaching supplies				
1-250 Other expenses				
Total—Instruction	\$	\$	\$	\$
Library Services				
1-310 Salaries	\$	\$	\$	\$
1-333 Books and periodicals				
1-350 Other expenses				
Total—Library Services	\$	\$	\$	\$
Health Services (1-400)	\$	\$	\$	\$
Attendance Services (1-500)	\$	\$	\$	\$
Operation of Plant				
1-610 Salaries	\$	\$	\$	\$
1-641 Heat for buildings				
1-642 Utilities, except heating				
1-650 Other supplies & expenses				
Total—Operation of Plant	\$	\$	\$	\$
Maintenance of Plant				
1-710 Salaries	\$	\$	\$	\$
1-720 Contracted services				
1-737 Replacements & parts				
1-750 Other supplies & expenses				
Total—Maintenance of Plant	\$	\$	\$	\$
School Lunch Program (1-800)	\$	\$	\$	\$
Student Body & Auxiliary Services (1-900)	\$	\$	\$	\$
Other Current Charges				
1-1051 Rental of land & buildings	\$	\$	\$	\$
1-1052 Insurance				
1-1055 Social security taxes				
1-1059 Other expenses				
1-1072 Interest on warrants				
Total—Other Current Charges	\$	\$	\$	\$
Capital Outlay (from General Fund, not Bonds)				
1-1164 New equipment	\$	\$	\$	\$
1-1165 Other (specify)				
Total—Capital Outlay	\$	\$	\$	\$
TOTAL EXPENDITURES	\$	\$	\$	\$
New Cash ADDED to Reserve*	\$	\$	\$	\$
TOTAL GENERAL FUND EXPENDITURES	\$	\$	\$	\$

*Not Cash Balance retained as Reserve.

Last Completed
School Year
19.....-19.....

Current Year
19.....-19.....

Ensnng School Year
19..... to 19.....
Estimated Approved

PART 1. General Fund Budget, continued

	Actual Revenue	Estimated Revenue	Preliminary	Final
REVENUES				
Revenue from District Sources				
1-10 District levies ¹	\$	\$	\$	\$
1-21 Tuition earnings (attach list of receipts)				
1-29 Miscellaneous revenue (specify)				
1-98 Cash reappropriated				
Total from District Sources	\$	\$	\$	\$
Revenue from County				
1-31 County equalization aid	\$	\$	\$	\$
Revenue from State				
1-41 Interest and Income	\$	\$	\$	\$
1-42 State equalization aid				
1-43 Classroom unit assistance	\$	\$	\$	\$
Revenue from Federal Government				
1-52 Federal impact	\$	\$	\$	\$
1-60 Other (specify)	\$	\$	\$	\$
TOTAL GENERAL FUND REVENUE	\$	\$	\$	\$

¹ Including 5-mill minimum required for State and County equalization aid.

PART II. TRANSPORTATION BUDGET

	Actual Expenditure	Approved Expenditure	Preliminary	Final
EXPENDITURES				
School Operated Buses				
2-110 Salaries	\$	\$	\$	\$
2-137 Maintenance & operation				
2-159 Insurance and other expense				
2-163 Purchase of buses & other equipment				
Total—School Operated Buses	\$	\$	\$	\$
2-200 Contract Bus Transportation ²	\$	\$	\$	\$
2-300 Individual Transportation	\$	\$	\$	\$
2-500 Contingency Item	\$	\$	\$	\$
2-400 Retirement of Prior Year's Warrants	\$	\$	\$	\$
TOTAL TRANSPORTATION FUND EXPENDITURES	\$	\$	\$	\$

² Attach list of payments to other districts or high school(s) to be made in ensuing year.

TRANSPORTATION SCHEDULE DATA

a. On Schedule (contracts attached)	\$	\$
b. Total Schedule (line a+2-500)	\$	\$
c. 1/3 Total Schedule (line b×1/3)	\$	\$
d. Amount Over Schedule	\$	\$
(Lines b+d must equal Total Expenditures)		

	Actual Revenue	Estimated Revenue	Preliminary	Final
REVENUES				
Revenue from District Sources				
2-98 Cash reappropriated	\$	\$	\$	\$
2-10 District levy				
2-17 Payments, other districts ³				
2-60 Other (specify)				
Total from District Sources	\$	\$	\$	\$
Revenue from County				
2-32 County reimbursement (Not to exceed line c) ⁴	\$	\$	\$	\$
Revenue from State				
2-43 State reimbursement (Not to exceed line c) ⁴	\$	\$	\$	\$
TOTAL TRANSPORTATION FUND REVENUE	\$	\$	\$	\$

³ Including high school(s); attach list of receipts for ensuing year.

⁴ Include reimbursement to this district only; reimbursement received by another district, or by high school, and transmitted to this district should be entered in 2-17.

PART III. BUS DEPRECIATION RESERVE FUND BUDGET

	Date of Resolution to Purchase Bus	Date of Purchase	Cost to District	Amount in Depreciation Fund	Requirement Ensuing Year 5
Bus A			\$	\$	\$
B			\$	\$	\$
C			\$	\$	\$
D			\$	\$	\$
Total				\$	\$

REVENUE (3-11) District Levy TOTAL.....\$

⁵Not to exceed 1/8 of Cost to District

NOTE: {If purchasing a replacement bus this year, enter here

3-163 }the Depreciation funds to be expended

Last Completed School Year 19.....-19..... Current Year 19.....-19..... Ensuing School Year 19..... to 19..... Estimated Approved

PART IV. SCHOOL LUNCH FUND BUDGET

	Actual Expenditure	Approved Expenditure	Preliminary	Final
EXPENDITURES				
4-10 Salaries	\$	\$	\$	\$
4-35 Food				
4-50 Other expenses				
TOTAL SCHOOL LUNCH FUND EXPENDITURES	\$	\$	\$	\$
REVENUES	Actual Revenue	Estimated Revenue	Preliminary	Final
4-22 Lunch receipts	\$	\$	\$	\$
4-29 Miscellaneous revenue				
4-52 Federal impact* (for indigents)	\$	\$	\$	\$
4-53 National Lunch Act reimbursement				
4-98 Cash reappropriated				
TOTAL SCHOOL LUNCH FUND REVENUE	\$	\$	\$	\$

* For use only when indigency has been certified as specified in Montana statutes.

PART V. TUITION FUND BUDGET

	Actual Expenditure	Approved Expenditure	Preliminary	Final
EXPENDITURES				
5-56 .....Elementary pupils to other districts, Number preceding year ⁶	\$	\$	\$	\$
REVENUES	Actual Revenue	Estimated Revenue	Preliminary	Final
5-11 District levy	\$	\$	\$	\$
5-98 Cash reappropriated				
TOTAL TUITION FUND REVENUE	\$	\$	\$	\$

⁶ Attach list of payments to be made in ensuing year.

PART VI. RETIREMENT FUND BUDGET

	Actual Expenditure	Approved Expenditure	Preliminary	Final
EXPENDITURES				
6-53 Contribution, teachers' retirement	\$	\$	\$	\$
6-54 Contribution, other employees' retirement				
TOTAL RETIREMENT FUND EXPENDITURES	\$	\$	\$	\$
REVENUES	Actual Revenue	Estimated Revenue	Preliminary	Final
6-11 District levy	\$	\$	\$	\$
6-98 Cash reappropriated				
TOTAL RETIREMENT FUND REVENUE	\$	\$	\$	\$

PART VII. DEBT SERVICE FUND BUDGET

Date of Maturity	Date of Issue	Amount Originally Issued	Amount Outstanding	Rate of Interest	Principal 7-71	Tax Requirement Interest 7-72	Total	Cash Balance June 30, 19.....
		\$	\$	%	\$	\$	\$	\$
TOTAL DEBT SERVICE FUND EXPENDITURES					\$	\$	\$	\$
REVENUES								
7-11 District levy.....							\$	
7-98 Cash reappropriated.....								
TOTAL DEBT SERVICE FUND REVENUE							\$	

PART VIII. MISCELLANEOUS FEDERAL FUNDS. (Included for accounting purposes only; not a budget item. County Treasurer to set up separate funds for federal monies for National Defense Education Act or other special programs not subject to the Elementary School Budget Act.)

PART IX. BUILDING FUND (Included for accounting purposes only; not a budget item.)

PART X. BUDGET AND TAX LEVY SUMMARY—ALL FUNDS

Fund	Approved Expenditures	Cash Reappropriated to Reduce Levies	Estimated Revenues, Excluding Cash Reappropriated and District Levies	District Tax Levies Required	
				Amount	Mill Rate
General	\$	\$	\$	\$.
Transportation					.
Bus Reserve					.
School Lunch				x x x x x	x x x x x
Tuition					.
Retirement					.
Debt Service					.
TOTAL ALL FUNDS	\$	\$	\$	\$.

Taxable Valuation, Common School District \$

PART XI. PROGRAM FINANCED FROM GENERAL FUND

Name of School	Isolated?	ANB	ANB Rate	Total Foundation Program
			\$	\$

Total Foundation Program (Required Minimum General Fund Budget)\$

Permissive Amount† Indicate: () 30% or () 15 mills\$

Classroom Unit Assistance (Leave blank UNLESS used ABOVE the Permissive Amount to increase budget authorization.) () teachers × (\$) per teacher\$

Voted amount\$

TOTAL GENERAL FUND EXPENDITURES\$

†If millage limitation is exceeded by the use of federal funds in lieu of taxes, check percentage above and check here also()

PART XII. STATEMENT OF CASH BALANCES as of June 30, 19..... (current year)

(1) Fund	(2) Cash Balance with County Treasurer	(3) Outstanding Warrants	(4) Cash Retained as Reserve	(5) Cash for Reappropriation*
General	\$	\$	\$	\$
Transportation			x x x x x x x x x x	
Bus Reserve				x x x x x x x x x x
School Lunch			x x x x x x x x x x	
Tuition			x x x x x x x x x x	
Retirement			x x x x x x x x x x	
Debt Service			x x x x x x x x x x	

*For General Fund, add columns 3 plus 4, then subtract total from column 2. For all others, subtract column 3 from column 2.

PART XIII. CERTIFICATES OF BOARD OF TRUSTEES

A. APPROVAL OF BUDGET

This budget is approved by the Board of Trustees of District No.....County. Date:.....

Signed.....Chairman, Board of Trustees.....Clerk, Board of Trustees

B. AUTHORIZATION OF SPECIAL LEVY FOR GENERAL FUND BUDGET

At an election held on....., 19....., an expenditure of \$..... requiring a tax levy of approximately.....mills was authorized for District No.....County.

Signed.....Clerk, Board of Trustees

PART XIV. CERTIFICATES OF BOARD OF SCHOOL BUDGET SUPERVISORS AND COUNTY SUPERINTENDENT

C. APPROVAL OF BUDGET

The Board of School Budget Supervisors of.....County, Montana, hereby.....(approves or rejects) the foregoing budgets; and further, certifies contracts have been executed and signed for both bus and individual transportation, or services in lieu thereof.

Date:.....Signed.....Chairman, Board of Budget Supervisors (County Commissioner).....Clerk, Board of Budget Supervisors (County Superintendent)

D. APPROVAL OF ISOLATION

The Board of School Budget Supervisors of.....County, Montana, certifies that written application for approval of isolation of the.....School was made by the Board of Trustees on or before June 15 of the current year and that such application is hereby () approved. () disapproved, according to Section 75-3617, R. C. M., 1947, as amended.

Date:.....Signed.....Chairman, Board of Budget Supervisors (County Commissioner).....Clerk, Board of Budget Supervisors (County Superintendent)

E. APPROVAL OF REOPENING OF SCHOOL NOT OPERATING LAST YEAR

The Board of School Budget Supervisors of.....County, Montana, certifies that the.....School which was not in operation last year has met the requirements for reopening prescribed by Section 75-3611, R. C. M., 1947, as amended, and is approved for reopening by the Budget Board and further certifies that written approval of such reopening has been granted by the State Superintendent of Public Instruction.

Date:.....Signed.....Chairman, Board of Budget Supervisors (County Commissioner).....Clerk, Board of Budget Supervisors (County Superintendent)

F. LEVY OF SCHOOL DISTRICT TAXES

The Board of School Budget Supervisors of.....County, Montana, certifies that, on the second Monday in August of the current year the following school district taxes were levied: For the General Fund:mills; For the Transportation Fund:mills; For the Bus Reserve Fund:mills; For the Tuition Fund:mills; For the Retirement Fund:mills; For the Debt Service Fund:mills.

Date:.....Signed.....Chairman, Board of Budget Supervisors (County Commissioner).....Clerk, Board of Budget Supervisors (County Superintendent)

High School District No. _____, _____, Montana
 City; if none, School _____ County _____

Budget and Application for Tax Levies for Year Beginning July 1, 19____

PART 1. GENERAL FUND BUDGET	Actual Expenditure, Last Completed School Year	Approved Expenditure, Current Year	Ensnue School Year Expenditures	
	19____ -19____	19____ -19____	Estimated 19____ -19____	Approved 19____ -19____
EXPENDITURES				
Administration				
1-110 Salaries	\$	\$	\$	\$
1-130 Supplies				
1-150 Other expenses				
Total—Administration	\$	\$	\$	\$
Instruction				
1-211 Principals' salaries	\$	\$	\$	\$
1-212 Teachers' salaries				
1-218 Clerical salaries				
1-231 Text books				
1-232 Teaching supplies				
1-250 Other expenses				
Total—Instruction	\$	\$	\$	\$
Library Services				
1-310 Salaries	\$	\$	\$	\$
1-333 Books and periodicals				
1-350 Other expenses				
Total—Library Services	\$	\$	\$	\$
Health Services (1-400)	\$	\$	\$	\$
Attendance Services (1-500)	\$	\$	\$	\$
Operation of Plant				
1-610 Salaries	\$	\$	\$	\$
1-641 Heat for buildings				
1-642 Utilities, except heating				
1-650 Other supplies & expenses				
Total—Operation of Plant	\$	\$	\$	\$
Maintenance of Plant				
1-710 Salaries	\$	\$	\$	\$
1-720 Contracted services				
1-737 Replacements & parts				
1-750 Other supplies & expenses				
Total—Maintenance of Plant	\$	\$	\$	\$
School Lunch Program (1-800)	\$	\$	\$	\$
Student Body & Auxiliary Services (1-900)	\$	\$	\$	\$
Other Current Charges				
1-1051 Rental of land & buildings	\$	\$	\$	\$
1-1052 Insurance				
1-1055 Social security taxes				
1-1059 Other expenses				
1-1072 Interest on warrants				
Total—Other Current Charges	\$	\$	\$	\$
Capital Outlay (from General Fund, not Bonds)				
1-1164 New equipment	\$	\$	\$	\$
1-1165 Other (specify)				
Total—Capital Outlay	\$	\$	\$	\$
TOTAL EXPENDITURES	\$	\$	\$	\$
New Cash ADDED to Reserve*	\$	\$	\$	\$
TOTAL GENERAL FUND EXPENDITURES	\$	\$	\$	\$

*Not Cash Balance retained as Reserve.

	Last Completed School Year 19..... -19.....	Current Year 19..... -19.....	Ensnig School Year 19..... to 19..... Estimated Approved	
PART 1. General Fund Budget, continued	Actual Revenue	Estimated Revenue	Preliminary	Final
REVENUES				
Revenue from District Sources				
1-10 District levies	\$	\$	\$	\$
1-21 Tuition earnings (attach list of receipts)				
1-29 Miscellaneous revenue (specify)				
1-98 Cash reappropriated				
Revenue from County				
1-31 County equalization aid	\$	\$	\$	\$
Revenue from State				
1-42 State equalization aid	\$	\$	\$	\$
1-43 Classroom unit assistance	\$	\$	\$	\$
Revenue from Federal Government				
1-52 Federal impact	\$	\$	\$	\$
1-60 Other (specify)	\$	\$	\$	\$
TOTAL GENERAL FUND REVENUE	\$	\$	\$	\$

PART II. TRANSPORTATION BUDGET	Actual Expenditure	Approved Expenditure	Preliminary	Final
EXPENDITURES				
School Operated Buses				
2-110 Salaries	\$	\$	\$	\$
2-137 Maintenance & operation				
2-159 Insurance and other expense				
2-163 Purchase of buses & other equipment				
Total—School Operated Buses	\$	\$	\$	\$
2-200 Contract Bus Transportation ¹	\$	\$	\$	\$
2-300 Individual Transportation	\$	\$	\$	\$
2-500 Contingency Item	\$	\$	\$	\$
2-400 Retirement of Prior Year's Warrants	\$	\$	\$	\$
TOTAL TRANSPORTATION FUND EXPENDITURES	\$	\$	\$	\$

¹ Attach list of payments to other districts or elementary schools to be made in ensuing year.

TRANSPORTATION SCHEDULE DATA

a. On Schedule (contracts attached)	\$	\$
b. Total Schedule (line a+2-500)	\$	\$
c. 1/3 Total Schedule (line b×1/3)	\$	\$
d. Amount Over Schedule	\$	\$
(Lines b+d must equal Total Expenditures)		

REVENUES	Actual Revenue	Estimated Revenue	Preliminary	Final
Revenue from District Sources				
2-98 Cash reappropriated	\$	\$	\$	\$
2-10 District levy				
2-17 Payments, other districts ²				
2-60 Other (specify)				
Total from District Sources	\$	\$	\$	\$
Revenue from County				
2-32 County reimbursement (line b less sum of 2-98+2-17+2-60+2-43) ³	\$	\$	\$	\$
Revenue from State				
2-43 State reimbursement (line c.) ³	\$	\$	\$	\$
TOTAL TRANSPORTATION FUND REVENUE	\$	\$	\$	\$

² Including elementary schools; attach list of receipts for ensuing year.

³ Include reimbursement to this high school only; reimbursement received by another district, or by elementary school, and transmitted to the high school should be entered in 2-17.

PART III. BUS DEPRECIATION RESERVE FUND BUDGET

	Date of Resolution to Purchase Bus	Date of Purchase	Cost to District	Amount in Depreciation Fund	Requirement Ensuing Year 4
Bus A			\$	\$	\$
B			\$	\$	\$
C			\$	\$	\$
D			\$	\$	\$
Total				\$	

REVENUES (3-11 District Levy) TOTAL \$

*Not to exceed 1/8 of Cost to District

NOTE: (If purchasing a replacement bus this year, enter here
3-163 the Depreciation Funds to be expended \$

	Last Completed School Year 19.....-19.....	Current Year 19.....-19.....	Ensuing School Year 19..... to 19..... Estimated Approved	
PART IV. SCHOOL LUNCH FUND BUDGET	Actual Expenditure	Approved Expenditure	Preliminary	Final
EXPENDITURES				
4-10 Salaries	\$	\$	\$	\$
4-35 Food				
4-50 Other expenses				
TOTAL SCHOOL LUNCH FUND EXPENDITURES	\$	\$	\$	\$
REVENUES	Actual Revenue	Estimated Revenue	Preliminary	Final
4-22 Lunch receipts	\$	\$	\$	\$
4-29 Miscellaneous revenue				
4-52 Federal impact* (for indigents)	\$	\$	\$	\$
4-53 National Lunch Act reimbursement				
4-98 Cash reappropriated				
TOTAL SCHOOL LUNCH FUND REVENUE	\$	\$	\$	\$

* For use only when indigency has been certified as specified in Montana statutes.

PART V. TUITION FUND BUDGET (A budget item for elementary schools only.)

PART VI. RETIREMENT FUND BUDGET	Actual Expenditure	Approved Expenditure	Preliminary	Final
EXPENDITURES				
6-53 Contribution, teachers' retirement	\$	\$	\$	\$
6-54 Contribution, other employees' retirement				
TOTAL RETIREMENT FUND EXPENDITURES	\$	\$	\$	\$
REVENUES	Actual Revenue	Estimated Revenue	Preliminary	Final
6-11 County retirement levy apportionment	\$	\$	\$	\$
6-98 Cash reappropriated				
TOTAL RETIREMENT FUND REVENUE	\$	\$	\$	\$

PART VII. DEBT SERVICE FUND BUDGET

Date of Maturity	Date of Issue	Amount Originally Issued	Amount Out- standing	Rate of Interest	Principal 7-71	Tax Requirement Interest 7-72	Total	Cash Balance June 30, 19.....
		\$	\$	%	\$	\$	\$	\$
TOTAL DEBT SERVICE FUND EXPENDITURES					\$	\$	\$	\$
REVENUES								
7-11 District levy							\$	
7-98 Cash reappropriated								
TOTAL DEBT SERVICE FUND REVENUE							\$	

PART VIII. MISCELLANEOUS FEDERAL FUNDS BUDGET (Included for accounting purposes only; not a budget item. County Treasurer to set up separate funds for federal monies for National Defense Education Act, Vocational Education or other special programs not subject to the High School Budget Act.)

PART IX. BUILDING FUND (Included for accounting purposes only; not a budget item.)

PART X. BUDGET AND TAX LEVY SUMMARY—ALL FUNDS

Fund	Approved Expenditures	Cash Reappropriated to Reduce Levies	Estimated Revenues, Excluding Cash Reappropriated and District Levies	District Tax Levies Required	
				Amount	Mill Rate
General	\$	\$	\$	\$.
Transportation					.
Bus Reserve					.
School Lunch				x x x x x	x x x x x
Retirement				x x x x x	x x x x x
Debt Service					.
TOTAL ALL FUNDS	\$	\$	\$	\$.

Taxable Valuation, High School District \$ _____

PART XI. PROGRAM FINANCED FROM GENERAL FUND

Name of School	ANB	ANB Rate	Total Foundation Program
		\$	\$

Permissive Amount†—Indicate: () 25% () 30% () 10 mills _____ \$

Classroom Unit Assistance (Leave blank UNLESS used ABOVE the Permissive Amount to increase budget authorization.) (teachers × (\$) per teacher _____ \$

Voted Amount _____ \$

TOTAL GENERAL FUND EXPENDITURES _____ \$

†If millage limitation is exceeded by use of federal funds in lieu of taxes, check applicable percentage above and check here also _____ ()

PART XII. STATEMENT OF CASH BALANCES as of June 30, 19..... (current year)

(1) Fund	(2) Cash Balance with County Treasurer	(3) Outstanding Warrants	(4) Cash Retained as Reserve	(5) Cash for Reappropriation*
General	\$	\$	\$	\$
Transportation			x x x x x x x x x x	
Bus Reserve				x x x x x x x x x x
School Lunch			x x x x x x x x x x	
Retirement			x x x x x x x x x x	
Debt Service			x x x x x x x x x x	

*For General Fund, add columns 3 plus 4, then subtract total from column 2. For all others, subtract column 3 from column 2.

PART XIII. CERTIFICATES OF BOARD OF TRUSTEES**A. APPROVAL OF BUDGET**

This budget is approved by the Board of Trustees of District No. _____ County.

Date: _____ Signed: _____
Chairman, Board of Trustees Clerk, Board of Trustees**B. AUTHORIZATION OF SPECIAL LEVY FOR GENERAL FUND BUDGET**

At an election held on _____, 19_____, an expenditure of \$ _____ requiring a tax levy of approximately _____ mills was authorized for District No. _____ County.

Signed: _____
Clerk, Board of Trustees**PART XIV. CERTIFICATES OF BOARD OF SCHOOL BUDGET SUPERVISORS AND COUNTY SUPERINTENDENT****C. APPROVAL OF BUDGET**

The Board of School Budget Supervisors of _____ County, Montana, hereby _____ (approves or rejects) the foregoing budgets; and further, certifies contracts have been executed and signed for both bus and individual transportation, or services in lieu thereof.

Date: _____ Signed: _____
Chairman, Board of Budget Supervisors (County Commissioner) Clerk, Board of Budget Supervisors (County Superintendent)**D. APPROVAL OF ISOLATION (Certificate for Elementary Schools only.)****E. APPROVAL OF REOPENING OF SCHOOL NOT OPERATING LAST YEAR (Certificate for Elementary Schools only.)****F. LEVY OF SCHOOL DISTRICT TAXES**

The Board of School Budget Supervisors of _____ County, Montana, certifies that, on the second Monday in August of the current year, the following school district taxes were levied: For the General Fund: _____ mills; For the Transportation Fund: _____ mills; For the Bus Reserve Fund: _____ mills; For the Debt Service Fund: _____ mills.

Date: _____ Signed: _____
Chairman, Board of Budget Supervisors (County Commissioner) Clerk, Board of Budget Supervisors (County Superintendent)

STATE OF MONTANA
Department of Public Instruction
HARRIET MILLER, State Supt.

Annual Report of County Superintendent
To State Superintendent of Public Instruction
Part I—Elementary Schools

Form: NDEA-X
5-61-4000-1

Due September 1

This form, completed in its entirety, is required in accordance with Sec. 75-1526, 75-1724, 75-3614, 75-3615, 75-3616, R.C.M., 1947.

PART I. OFFICIAL COPY OF APPROVED BUDGET FOR YEAR 19____ - 19____

and

APPLICATION FOR PAYMENT FROM STATE PUBLIC SCHOOL EQUALIZATION FUND

for:

ELEMENTARY DISTRICT NO. _____,

City (if none, School) _____

County _____

CERTIFICATE OF COUNTY SUPERINTENDENT

I hereby certify that there is contained herein a true and complete copy of the final budget approved for this district; and further certify that the original, officially-signed copy of each of the certificates indicated below, for this district, is on file in my office:

CHECK THOSE CERTIFICATES ON FILE

() A. Approval of Budget by Board of Trustees

() B. Authorization of Special Levy in the amount of \$_____ requiring approximately _____
mills, at election held _____, 19_____.

() C. Approval of Budget by Board of Budget Supervisors

() D. Approval of isolation by Board of Budget Supervisors, for: (Specify School (s))

() E. Approval of Reopening of School Not Operating Last Year by Board of Budget Supervisors and State Superintendent of Public Instruction, for:

(Specify School (s)) _____

() F. Levy of School District Taxes on the second Monday in August as follows:

General Fund Budget _____mills* (5 mills minimum for state
and county equalization aid)

Transportation Budget _____mills*

Bus Reserve Budget _____mills*

Tuition Budget _____mills*

Retirement Budget _____mills*

Debt Service Budget _____mills*

* To be completed only after actual levies are fixed by County Commissioners.

Date _____ Signed _____
County Superintendent

REPORT OF NON-OPERATING SCHOOLS

List all schools in this district which will not be in operation this year, and which are not included in district's Foundation Program requirements:

DISTRICT CLERK: NAME _____ MAILING ADDRESS _____

BASIC DATA FOR GENERAL FUND BUDGETING

For each school (or school unit) for which application for State payment is made, list:

Name of School (or School Unit)	Isolated?	Days Taught	Aggregate Days Attendance	Aggregate Days Absence	ANB	Foundation Program
						\$
						\$
						\$
						\$

TOTAL FOUNDATION PROGRAM (Required Minimum General Fund Budget) \$ _____

PERMISSIVE AMOUNT* Indicate: () 30% or () 15 mills _____ \$ _____

CLASSROOM UNIT ASSISTANCE (Leave blank unless used above the Permissive Amount to increase budget authorization.) () teachers x (\$ _____) per teacher _____ \$ _____

VOTED AMOUNT Indicate: _____ mills _____ \$ _____

TOTAL APPROVED GENERAL FUND EXPENDITURES \$ _____

*If millage limitation is exceeded by the use of federal funds in lieu of taxes, check percentage above and check here also _____ ()

STATE EQUALIZATION LEVEL _____% SCHOOL CENSUS, PRECEDING YEAR _____

COUNTY EQUALIZATION LEVEL _____% ESTIMATED INTEREST & INCOME _____

TAXABLE VALUATION OF DISTRICT \$ _____ PAYMENT PER CENSUS CHILD \$ _____

GENERAL FUND: CASH BALANCE WITH COUNTY TREASURER (JUNE 30) \$ _____

OUTSTANDING WARRANTS \$ _____

CASH RETAINED AS RESERVE \$ _____

TOTAL \$ _____

CASH FOR REAPPROPRIATION (Cash Balance less Outstanding Warrants and Reserve) \$ _____

REVENUES FROM NON-TAX SOURCES FOR LEVY REDUCTION

(List from Work Sheet #29, omitting #29-c:)

#29-a. Tuition Earnings \$ _____

#29-b. Miscellaneous (identify) \$ _____

#29-d. Federal Impact Funds \$ _____

#29-e. Other (identify) \$ _____

#29-f Classroom Unit Assistance \$ _____

Total \$ _____

TOTAL CASH FOR REDUCING LEVIES (#29-g) [Add Cash for Reappropriation and Non-Tax Revenues] \$ _____

AMOUNT OF EACH AUTHORIZED DISTRICT LEVY BEFORE CASH REDUCTION [EXCLUDING 5-MILL LEVY]

LEVY for STATE DEFICIENCY (Work Sheet #19-c) \$ _____

LEVY for REMAINING LOCAL OBLIGATION (Work Sheet #21-c) \$ _____

LEVY for PERMISSIVE AMOUNT (Work Sheet #27-c) \$ _____

LEVY for VOTED AMOUNT (Work Sheet #28) \$ _____

TOTAL (Work Sheet #30) \$ _____

ACTUAL DISTRICT LEVY REQUIRED AFTER CASH REDUCTION [EXCLUDING 5-MILL LEVY] (Work Sheet #31) \$ _____

AMOUNT OF 5-MILL LEVY (Work Sheet #11) \$ _____

TOTAL DISTRICT LEVY AMOUNT REQUIRED, INCLUDING 5-MILL LEVY (Work Sheet #32) \$ _____

MILLS REQUIRED (Work Sheet #33) _____

DETAIL: BUDGET ITEMS 1-21, 2-200, and 2-17

TUITION EARNINGS TO BE RECEIVED IN ENSUING YEAR (General Fund Item 1-21)

FROM: (DISTRICT NUMBER and COUNTY)	AMOUNT
	\$

TRANSPORTATION OBLIGATIONS TO BE PAID TO OTHER DISTRICTS (OR HIGH SCHOOL) IN ENSUING YEAR (Item 2-200)

TO: (DISTRICT NUMBER and COUNTY)	AMOUNT
	\$

TRANSPORTATION REVENUES TO BE RECEIVED FROM OTHER DISTRICTS (OR HIGH SCHOOL) IN ENSUING YEAR (Item 2-17)

FROM: (DISTRICT NUMBER and COUNTY)	AMOUNT
	\$

I. GENERAL FUND BUDGET		APPROVED EXPENDITURES 19____ - 19____
EXPENDITURES		
Administration		
1-110 Salaries		\$
1-130 Supplies		\$
1-150 Other expenses		\$
Total—Administration		\$
Instruction		
1-211 Principals' salaries		\$
1-212 Teachers' salaries		\$
1-218 Clerical salaries		\$
1-231 Text books		\$
1-232 Teaching supplies		\$
1-250 Other expenses		\$
Total—Instruction		\$
Library Services		
1-310 Salaries		\$
1-333 Books and periodicals		\$
1-350 Other expenses		\$
Total—Library Services		\$
Health Services (1-400)		
		\$
Attendance Services (1-500)		
		\$
Operation of Plant		
1-610 Salaries		\$
1-641 Heat for buildings		\$
1-642 Utilities, except heating		\$
1-650 Other supplies & expenses		\$
Total—Operation of Plant		\$
Maintenance of Plant		
1-710 Salaries		\$
1-720 Contracted services		\$
1-737 Replacements & parts		\$
1-750 Other supplies & expenses		\$
Total—Maintenance of Plant		\$
School Lunch Program (1-800)		
		\$
Student Body & Auxiliary Services (1-900)		
Other Current Charges		
1-1051 Rental of land & buildings		\$
1-1052 Insurance		\$
1-1055 Social security taxes		\$
1-1059 Other expenses		\$
1-1072 Interest on warrants		\$
Total—Other Current Charges		\$
Capital Outlay (from General Fund, not Bonds)		
1-1164 New equipment		\$
1-1165 Other (specify)		\$
Total—Capital Outlay		\$
TOTAL EXPENDITURES		\$
New Cash ADDED to Reserve*		\$
TOTAL GENERAL FUND EXPENDITURES		\$

*Not Cash Balance retained as Reserve.

I. GENERAL FUND BUDGET		APPROVED REVENUES 19____ - 19____
REVENUES		
Revenue from District Sources		
1-10 District levies ¹		\$
1-21 Tuition earnings (list on page 2)		\$
1-29 Miscellaneous revenue (specify)		\$
1-98 Cash reappropriated		\$
Revenue from County		
1-31 County equalization aid		
Revenue from State		
1-41 Interest and Income		\$
1-42 State equalization aid		\$
1-43 Classroom Unit Assistance		\$
Revenue from Federal Government		
1-52 Federal impact		\$
1-60 Other (specify)		\$
TOTAL GENERAL FUND REVENUE		\$
¹ Including 5-mill minimum required for State and County equalization aid.		
II. TRANSPORTATION BUDGET		APPROVED EXPENDITURES 19____ - 19____
EXPENDITURES		
School Operated Buses		
2-110 Salaries		\$
2-137 Maintenance & operation		\$
2-159 Insurance and other expense		\$
2-163 Purchase of buses & other equipment		\$
Total—School Operated Buses		\$
2-200 Contract Bus Transportation ²		\$
2-300 Individual Transportation		\$
2-500 Contingency Item		\$
2-400 Retirement of Prior Year's Warrants		\$
TOTAL TRANSPORTATION FUND EXPENDITURES		\$
² List on page 2 any payments to other districts or high school(s) to be made in ensuing year.		
TRANSPORTATION SCHEDULE DATA		
a. On Schedule (Contracts attached)		\$
b. Total Schedule (line a + 2-500)		\$
c. $\frac{1}{3}$ Total Schedule (line b x $\frac{1}{3}$)		\$
d. Amount Over Schedule (Lines b + d must equal total Expenditures)		\$
REVENUES		APPROVED REVENUES 19____ - 19____
Revenue from District Sources		
2-98 Cash reappropriated		\$
2-10 District levy		\$
2-17 Payments, other districts ³		\$
2-60 Other (specify)		\$
Total from District Sources		\$
Revenue from County		
2-32 County reimbursement (Not to exceed line c.) ⁴		\$
Revenue from State		
2-43 State reimbursement (Not to exceed line c.) ⁴		\$
TOTAL TRANSPORTATION FUND REVENUE		\$
³ Including high school(s); list on page 2 any receipts for ensuing year.		
⁴ Include reimbursement to this district only; reimbursement received by another district, or by high school, and transmitted to this district should be entered in 2-17.		

III. BUS DEPRECIATION RESERVE FUND BUDGET

	Date of Resolution to Purchase Bus	Date of Purchase	Cost to District	Amount in Depreciation Fund	Requirement Ensuing Year ⁵
Bus A			\$	\$	\$
B			\$	\$	\$
C			\$	\$	\$
D			\$	\$	\$
Total				\$	\$

REVENUE (3-11) District Levy TOTAL \$

⁵Not to exceed 1/8 of Cost to District

NOTE:) If purchasing a replacement bus this year, enter here

3-163 (the Depreciation funds to be expended \$

IV. SCHOOL LUNCH FUND BUDGET

		APPROVED 19 - 19 EXPENDITURES
EXPENDITURES		
4-10 Salaries		\$
4-35 Food		\$
4-50 Other expenses		\$
TOTAL SCHOOL LUNCH FUND EXPENDITURES		\$
REVENUES		REVENUES
4-22 Lunch receipts		\$
4-29 Miscellaneous revenue		\$
4-52 Federal impact (for indigents)		\$
4-53 Nat'l Lunch Act Reimb'ment		\$
4-98 Cash reappropriated		\$
TOTAL SCHOOL LUNCH FUND REVENUE		\$

VI. RETIREMENT FUND BUDGET

		APPROVED 19 - 19 EXPENDITURES
EXPENDITURES		
6-53 Contribution, teachers' retirement		\$
6-54 Contribution, other employees' retirement		\$
TOTAL RETIREMENT FUND EXPENDITURES		\$
REVENUES		REVENUES
6-11 District levy		\$
6-98 Cash reappropriated		\$
TOTAL RETIREMENT FUND REVENUE		\$

The numerals designating budgets on this form correspond to those on the District Budget Form.

V. TUITION FUND BUDGET

		APPROVED 19 - 19 EXPENDITURES
5-56 Elementary pupils to other districts preceding year (List at right)		\$
REVENUES		REVENUES
5-11 District levy		\$
5-98 Cash reappropriated		\$
TOTAL TUITION FUND REVENUE		\$

Tuition Obligations to be Paid in Ensuing Year, from Tuition Fund Budget (at left)

To: District No. and County	AMOUNT

VII. DEBT SERVICE FUND BUDGET

EXPENDITURES

Date of Maturity	Date of Issue	Amount Originally Issued	Amount Outstanding	Rate of Interest	Principal 7-71	Tax Requirement Interest 7-72	Total	Cash Balance June 30, 19
		\$	\$	%	\$	\$	\$	\$
TOTAL DEBT SERVICE FUND EXPENDITURES					\$	\$	\$	\$
REVENUES								
7-11 District levy							\$	
7-98 Cash reappropriated							\$	
TOTAL DEBT SERVICE FUND REVENUE							\$	

XII. STATEMENT OF CASH BALANCES as of June 30, 19..... (current year)

[Enter General Fund Data on page 2]

(1) Fund	(2) Cash Balance with County Treasurer	(3) Outstanding Warrants	(4) Cash Retained as Reserve	(5) Cash for Reappropriation*
Transportation	\$	\$	XXXXXXXXXXXX	\$
Bus Reserve				XXXXXXXXXXXX
School Lunch			XXXXXXXXXXXX	
Tuition			XXXXXXXXXXXX	
Retirement			XXXXXXXXXXXX	
Debt Service			XXXXXXXXXXXX	

*Subtract column 3 from column 2.

STATE OF MONTANA
Department of Public Instruction
HARRIET MILLER, State Supt.

Annual Report of County Superintendent
To State Superintendent of Public Instruction
Part I—High Schools

Form: NDEA-X
6-61-1000-1

Due September 1

This form, completed in its entirety, is required in accordance with Sec. 75-1526, 75-3614, 75-3615, 75-3616, 75-4529, R.C.M., 1947.

PART I. OFFICIAL COPY OF APPROVED BUDGET FOR YEAR 19____ - 19____

and

APPLICATION FOR PAYMENT FROM STATE PUBLIC SCHOOL EQUALIZATION FUND

for:

HIGH SCHOOL DISTRICT NO.____,

City (if none, School)

County

CERTIFICATE OF COUNTY SUPERINTENDENT

I hereby certify that there is contained herein a true and complete copy of the final budget approved for this district; and further certify that the original, officially-signed copy of each of the certificates indicated below, for this district, is on file in my office:

CHECK THOSE
CERTIFICATES
ON FILE

- () A. Approval of Budget by Board of Trustees
- () B. Authorization of Special Levy in the amount of \$_____ requiring approximately_____ mills, at election held_____, 19_____.
- () C. Approval of Budget by Board of Budget Supervisors
- () D. Approval of Isolation (Certificate for Elementary Schools only)
- () E. Approval of Reopening (Certificate for Elementary Schools only)
- () F. Levy of School District Taxes on the second Monday in August as follows:

General Fund Budget _____ mills*

Transportation Budget _____ mills*

Bus Reserve Budget _____ mills*

Debt Service Budget _____ mills*

* To be completed only after actual levies are fixed by County Commissioners.

Date_____ Signed_____ County Superintendent

DISTRICT CLERK: NAME_____ MAILING ADDRESS_____

BASIC DATA FOR GENERAL FUND BUDGETING

Name of School	Days Taught	Aggregate Days Attendance	Aggregate Days Absence	ANB	Foundation Program
					\$

TOTAL FOUNDATION PROGRAM (Required Minimum General Fund Budget) \$

PERMISSIVE AMOUNT* Indicate: () 25% () 30% () 10 mills \$

CLASSROOM UNIT ASSISTANCE (Leave blank unless used above the Permissive Amount to increase budget authorization.) () teachers x (\$) per teacher \$

VOTED AMOUNT Indicate:mills \$

TOTAL APPROVED GENERAL FUND EXPENDITURES \$

*If millage limitation is exceeded by the use of federal funds in lieu of taxes, check applicable percentage above, and check here also ()

STATE EQUALIZATION LEVEL%

COUNTY EQUALIZATION LEVEL%

TAXABLE VALUATION OF HIGH SCHOOL DISTRICT \$

GENERAL FUND: CASH BALANCE WITH COUNTY TREASURER (JUNE 30) \$.....

OUTSTANDING WARRANTS \$.....

CASH RETAINED AS RESERVE \$.....

TOTAL \$.....

CASH FOR REAPPROPRIATION (Cash Balance less Outstanding Warrants and Reserve) \$ \$

REVENUES FROM NON-TAX SOURCES FOR LEVY REDUCTION

(List from Work Sheet #24, omitting #24-c:)

#24-a. Tuition Earnings \$.....

#24-b. Miscellaneous (identify) \$.....

#24-d. Federal Impact Funds \$.....

#24-e. Other (identify) \$.....

#24-f Classroom Unit Assistance \$.....

Total \$.....

TOTAL CASH FOR REDUCING LEVIES (#24-g) [Add Cash for Reappropriation and Non-Tax Revenues] \$

AMOUNT OF EACH AUTHORIZED DISTRICT LEVY BEFORE CASH REDUCTION

LEVY for STATE DEFICIENCY (Work Sheet #14-c) \$.....

LEVY for REMAINING LOCAL OBLIGATION (Work Sheet #16-c) \$.....

LEVY for PERMISSIVE AMOUNT (Work Sheet #22-c) \$.....

LEVY for VOTED AMOUNT (Work Sheet #23) \$.....

TOTAL (Work Sheet #25) \$.....

TOTAL DISTRICT LEVY AMOUNT ACTUALLY REQUIRED AFTER CASH REDUCTION (Work Sheet #26) \$

MILLS REQUIRED (Work Sheet #27).....

DETAIL: BUDGET ITEMS 1-21, 2-200, and 2-17

TUITION EARNINGS TO BE RECEIVED IN ENSUING YEAR (General Fund Item 1-21)

FROM: (DISTRICT NUMBER and COUNTY)	AMOUNT
	\$

TRANSPORTATION OBLIGATIONS TO BE PAID TO OTHER DISTRICTS (OR ELEMENTARY SCHOOLS) IN ENSUING YEAR (Item 2-200)

TO: (DISTRICT NUMBER and COUNTY)	AMOUNT
	\$

TRANSPORTATION REVENUES TO BE RECEIVED FROM OTHER DISTRICTS (OR ELEMENTARY SCHOOLS) IN ENSUING YEAR (Item 2-17)

FROM: (DISTRICT NUMBER and COUNTY)	AMOUNT
	\$

I. GENERAL FUND BUDGET		APPROVED EXPENDITURES 19____ - 19____
EXPENDITURES		
Administration		
1-110 Salaries		\$
1-130 Supplies		\$
1-150 Other expenses		\$
Total—Administration		\$
Instruction		
1-211 Principals' salaries		\$
1-212 Teachers' salaries		\$
1-218 Clerical salaries		\$
1-231 Text books		\$
1-232 Teaching supplies		\$
1-250 Other expenses		\$
Total—Instruction		\$
Library Services		
1-310 Salaries		\$
1-333 Books and periodicals		\$
1-350 Other expenses		\$
Total—Library Services		\$
Health Services (1-400)		\$
Attendance Services (1-500)		\$
Operation of Plant		
1-610 Salaries		\$
1-641 Heat for buildings		\$
1-642 Utilities, except heating		\$
1-650 Other supplies & expenses		\$
Total—Operation of Plant		\$
Maintenance of Plant		
1-710 Salaries		\$
1-720 Contracted services		\$
1-737 Replacements & parts		\$
1-750 Other supplies & expenses		\$
Total—Maintenance of Plant		\$
School Lunch Program (1-800)		\$
Student Body & Auxiliary Services (1-900)		\$
Other Current Charges		
1-1051 Rental of land & buildings		\$
1-1052 Insurance		\$
1-1055 Social security taxes		\$
1-1059 Other expenses		\$
1-1072 Interest on warrants		\$
Total—Other Current Charges		\$
Capital Outlay (from General Fund, not Bonds)		
1-1164 New equipment		\$
1-1165 Other (specify)		\$
Total—Capital Outlay		\$
TOTAL EXPENDITURES		
New Cash ADDED to Reserve*		\$
TOTAL GENERAL FUND EXPENDITURES		
		\$

*Not Cash Balance retained as Reserve.

I. GENERAL FUND BUDGET		APPROVED REVENUES 19____ - 19____
REVENUES		
Revenue from District Sources		
1-10 District levies		\$
1-21 Tuition earnings (attach list of receipts)		\$
1-29 Miscellaneous revenue (specify)		\$
1-98 Cash reappropriated		\$
Revenue from County		
1-31 County equalization aid		
Revenue from State		
1-42 State equalization aid		\$
1-43 Classroom Unit Assistance		\$
Revenue from Federal Government		
1-52 Federal impact		\$
1-60 Other (specify)		\$
TOTAL GENERAL FUND REVENUE		\$
II. TRANSPORTATION BUDGET		
		APPROVED EXPENDITURES 19____ - 19____
EXPENDITURES		
School Operated Buses		
2-110 Salaries		\$
2-137 Maintenance & operation		\$
2-159 Insurance and other expense		\$
2-163 Purchase of buses & other equipment		\$
Total—School Operated Buses		\$
2-200 Contract Bus Transportation ¹		\$
2-300 Individual Transportation		\$
2-500 Contingency Item		\$
2-400 Retirement of Prior Year's Warrants		\$
TOTAL TRANSPORTATION FUND EXPENDITURES		\$
¹ List on page 2 any payments to other districts or elementary schools to be made in ensuing year.		
TRANSPORTATION SCHEDULE DATA		
a. On Schedule (Contracts attached)		\$
b. Total Schedule (line a + 2-500)		\$
c. $\frac{1}{3}$ Total Schedule (line b x $\frac{1}{3}$)		\$
d. Amount Over Schedule (Lines b + d must equal total Expenditures)		\$
		APPROVED REVENUES 19____ - 19____
REVENUES		
Revenue from District Sources		
2-98 Cash reappropriated		\$
2-10 District levy		\$
2-17 Payments, other districts ²		\$
2-60 Other (specify)		\$
Total from District Sources		\$
Revenue from County		
2-32 County reimbursement (line b less sum of 2-98 + 2-17 + 2-60 + 2-43) ³		\$
Revenue from State		
2-43 State reimbursement (line c) ³		\$
TOTAL TRANSPORTATION FUND REVENUE		\$
² Including elementary schools; list on page 2 any receipts for ensuing year. ³ Include reimbursement to this high school only; reimbursement received by another district, or by elementary school, and transmitted to the high school should be entered in 2-17.		

III. BUS DEPRECIATION RESERVE FUND BUDGET

	Date of Resolution to Purchase Bus	Date of Purchase	Cost to District	Amount in Depreciation Fund	Requirement Ensuing Year ⁴
Bus A			\$	\$	\$
B			\$	\$	\$
C			\$	\$	\$
D			\$	\$	\$
Total			\$	\$	\$

REVENUES (3-11 District Levy) TOTAL \$

⁴Not to exceed 1/8 of Cost to District

NOTE: If purchasing a replacement bus this year, enter here
3-163 the Depreciation funds to be expended \$

IV. SCHOOL LUNCH FUND BUDGET		APPROVED 19 - 19 EXPENDITURES
EXPENDITURES		
4-10 Salaries		\$
4-35 Food		\$
4-50 Other expenses		\$
TOTAL SCHOOL LUNCH FUND EXPENDITURES		\$
REVENUES		REVENUES
4-22 Lunch receipts		\$
4-29 Miscellaneous revenue		\$
4-52 Federal impact (for indigents)		\$
4-53 Nat'l Lunch Act Reimb'ment		\$
4-98 Cash reappropriated		\$
TOTAL SCHOOL LUNCH FUND REVENUE		\$

VI. RETIREMENT FUND BUDGET		APPROVED 19 - 19 EXPENDITURES
EXPENDITURES		
6-53 Contribution, teachers' retirement		\$
6-54 Contribution, other employees' retirement		\$
TOTAL RETIREMENT FUND EXPENDITURES		\$
REVENUES		REVENUES
6-11 County retirement levy apportionment		\$
6-98 Cash reappropriated		\$
TOTAL RETIREMENT FUND REVENUE		\$

The numerals designating budgets on this form correspond to those on the District Budget Form.

XV. ADULT EDUCATION BUDGET		APPROVED 19 - 19 EXPENDITURES
Total Vocational Expenditures		\$
Total Non-Vocational Expenditures		\$
TOTAL ADULT EDUCATION EXPENDITURES		\$
REVENUES		REVENUES
15-11 District Levy		\$
All Other Revenues		\$
TOTAL ADULT EDUCATION REVENUE		\$

XVI. HOUSING & DORMITORY BUDGET		APPROVED 19 - 19 EXPENDITURES
TOTAL EXPENDITURES		\$
REVENUES		
16-24 Fees from Students		\$
16-25 Rentals from Teachers		\$
16-29 Miscellaneous Revenues		\$
TOTAL HOUSING & DORMITORY REVENUE		\$

VII. DEBT SERVICE FUND BUDGET

EXPENDITURES

Date of Maturity	Date of Issue	Amount Originally Issued	Amount Outstanding	Rate of Interest	Principal 7-71	Tax Requirement Interest 7-72	Total	Cash Balance June 30, 19
		\$	\$	%	\$	\$	\$	\$

TOTAL DEBT SERVICE FUND EXPENDITURES \$ \$ \$ \$

REVENUES

7-11 District levy	\$
7-98 Cash reappropriated	\$
TOTAL DEBT SERVICE FUND REVENUE	\$

PART XII. STATEMENT OF CASH BALANCES as of June 30, 19..... (current year) [Enter General Fund Data on page 2]

(1) Fund	(2) Cash Balance with County Treasurer	(3) Outstanding Warrants	(4) Cash Retained as Reserve	(5) Cash for Reappropriation*
Transportation			XXXXXXXXXX	\$
Bus Reserve				XXXXXXXXXX
School Lunch			XXXXXXXXXX	
Retirement			XXXXXXXXXX	
Debt Service			XXXXXXXXXX	

*Subtract column 3 from column 2.

STATE OF MONTANA
Department of Public Instruction
HARRIET MILLER, State Superintendent

Annual Report of County Superintendent
To State Superintendent of Public Instruction
PART II — ELEMENTARY SCHOOLS

Form: NDEA-X
8-61-4000-1

Due September 1

This form, completed in its entirety, is required in accordance with Sec. 75-1526, 75-3614, 75-3615, 75-3616, R. C. M., 1947.

PART II. FINANCIAL AND STATISTICAL REPORT FOR YEAR ENDED JUNE 30, 19....., for:

ELEMENTARY DISTRICT NO.

City (if none, School)

County

Report actual amounts of receipts and expenditures as of June 30, last completed year. If no receipt or expenditure, enter Zero. Do not leave any item blank.

1. GENERAL FUND REPORT

CASH RESERVE, 7 1 60 (June 30, 1960 Cash Bal.—O. W.—Cash Reappropriated) \$.....

TOTAL EXPENDITURES (including any Outstanding Warrants as of June 30, 1961) \$.....

TOTAL RECEIPTS \$.....

RECEIPTS FROM EACH REVENUE SOURCE

1-10 District levies, mills \$.....

1-21 Tuition earnings \$.....

1-29 Miscellaneous (identify) \$.....

1-98 Cash Reappropriated (July 1, 1960) \$.....

1-31 County Equalization \$.....

1-41 State Interest and Income \$.....

1-42 State Equalization \$.....

1-52 Federal Impact \$.....

1-60 Other (specify) \$.....

Total Receipts \$.....

CASH BALANCE as of JUNE 30, 1961, Less Outstanding Warrants* \$.....

* Do not deduct 1961-62 Reserve or Amount of Cash to be reappropriated for 61-62

2. TRANSPORTATION FUND REPORT

TOTAL EXPENDITURES \$.....

TOTAL RECEIPTS \$.....

RECEIPTS FROM EACH REVENUE SOURCE

2-98 Cash Reappropriated \$.....

2-10 District levy, mills \$.....

2-17 Payments, other districts or high school(s) \$.....

2-60 Other (specify) \$.....

2-32 County reimbursement \$.....

2-43 State reimbursement \$.....

Total Receipts \$.....

CASH BALANCE as of JUNE 30 \$.....

3. BUS DEPRECIATION RESERVE FUND REPORT

TOTAL RECEIPTS, DISTRICT LEVY, mills \$.....

4. SCHOOL LUNCH FUND REPORT

TOTAL EXPENDITURES \$.....

TOTAL RECEIPTS (Including any Cash Reappropriated) \$.....

CASH BALANCE as of JUNE 30 \$.....

5. TUITION FUND REPORT

TOTAL EXPENDITURES \$.....

TOTAL RECEIPTS (Including any Cash Reappropriated) \$.....

CASH BALANCE as of JUNE 30 \$.....

6. RETIREMENT FUND REPORT

TOTAL EXPENDITURES \$.....

TOTAL RECEIPTS (Including any Cash Reappropriated) \$.....

CASH BALANCE as of JUNE 30 \$.....

7. DEBT SERVICE FUND REPORT

TOTAL EXPENDITURES \$.....

TOTAL RECEIPTS (Including any Cash Reappropriated) \$.....

CASH BALANCE as of JUNE 30 \$.....

8. MISCELLANEOUS FEDERAL FUNDS REPORT

NATIONAL DEFENSE EDUCATION ACT

EXPENDITURES FROM FEDERAL FUNDS \$.....

TOTAL RECEIPTS, FEDERAL FUNDS (Including any Cash Reappropriated) \$.....

CASH BALANCE as of JUNE 30 \$.....

9. ATTENDANCE AND ENROLLMENT REPORT

- ### A. ORIGINAL ENROLLMENTS DURING YEAR

- ### B. ORIGINAL ENROLLMENTS OF PUPILS BY GRADE

Kindergarten	Grade 6
Grade 1	Grade 7
Grade 2	Grade 8
Grade 3	Ungraded
Grade 4	Special Education
Grade 5	Total

10. PROFESSIONAL STAFF REPORT

- | | | | |
|----|----------------------------------|-------|---------|
| A. | ADMINISTRATOR'S SALARY | | \$..... |
| B. | PRINCIPALS, NUMBER OF POSITIONS* | _____ | |
| | TOTAL SALARY | | \$..... |
| C. | TEACHERS, NUMBER OF POSITIONS* | _____ | |
| | TOTAL SALARY | | \$..... |
| D. | LIBRARIANS, NUMBER OF POSITIONS* | _____ | |
| | TOTAL SALARY | | \$..... |

* If more than one position, complete the listing of positions and salaries in Supplement, below.

11. PROPERTY AND EQUIPMENT REPORT

- | | |
|---|---------|
| A. VALUE OF SCHOOLHOUSE(S) and SITE(S) | \$..... |
| B. VALUE OF EQUIPMENT | \$..... |
| C. NUMBER OF CLASSROOMS, JUNE 30 OF PRECEDING YEAR | ..... |
| OF NUMBER ABOVE, HOW MANY ADDED DURING PRECEDING YEAR | ..... |
| D. CAPITAL EXPENDITURES IN PRECEDING YEAR | |
| LAND | \$..... |
| BUILDINGS OR ADDITIONS TO BUILDINGS | \$..... |
| REMODELING OR IMPROVEMENT | \$..... |
| NEW EQUIPMENT (Identify)** | \$..... |

* * Such as library books for new libraries; newly-added furniture and equipment (not replacements); buses, etc.

SUPPLEMENT TO PROFESSIONAL STAFF REPORT (FOR DISTRICTS WITH MORE THAN ONE POSITION)[illegible]

SIGNATURE OF COUNTY SUPERINTENDENT

Date Signed
County Superintendent

STATE OF MONTANA Department of Public Instruction HARRIET MILLER, State Superintendent	Annual Report of County Superintendent To State Superintendent of Public Instruction PART II—HIGH SCHOOLS	Form: NDEA-X 9—61—1000—1
Due September 1		

This form, completed in its entirety, is required in accordance with Sec. 75-1526, 75-3614, 75-3615, 75-3616, R. C. M., 1947.

PART II. FINANCIAL AND STATISTICAL REPORT FOR YEAR ENDED JUNE 30, 19... , for:

HIGH SCHOOL DISTRICT NO.

City (if none, School)

County

Report actual amounts of receipts and expenditures as of June 30, last completed year. If no receipt or expenditure, enter Zero. Do not leave any item blank.

1. GENERAL FUND REPORT

CASH RESERVE, 7 1 60 (June 30, 1960 Cash Bal.—O. W.—Cash Reappropriated)	\$
TOTAL EXPENDITURES (including any Outstanding Warrants as of June 30, 1961)	\$
TOTAL RECEIPTS	\$
RECEIPTS FROM EACH REVENUE SOURCE	
1-10 District levies, mills	\$
1-21 Tuition earnings	\$
1-29 Miscellaneous (identify)	\$
1-98 Cash Reappropriated (July 1, 1960)	\$
1-31 County Equalization	\$
1-42 State Equalization	\$
1-52 Federal Impact	\$
1-60 Other (specify)	\$
Total Receipts	\$
CASH BALANCE as of JUNE 30, 1961, Less Outstanding Warrants*	\$

* Do not deduct 1961-62 Reserve or Amount of Cash to be reappropriated for 61-62.

2. TRANSPORTATION FUND REPORT

TOTAL EXPENDITURES	\$
TOTAL RECEIPTS	\$
RECEIPTS FROM EACH REVENUE SOURCE	
2-98 Cash Reappropriated	\$
2-10 District levy, mills	\$
2-17 Payments, other districts or elementary school(s)	\$
2-60 Other (specify)	\$
2-32 County reimbursement	\$
2-43 State reimbursement	\$
Total Receipts	\$
CASH BALANCE as of JUNE 30	\$

3. BUS DEPRECIATION RESERVE FUND REPORT

TOTAL RECEIPTS, DISTRICT LEVY, mills	\$
--	----------

4. SCHOOL LUNCH FUND REPORT

TOTAL EXPENDITURES	\$
TOTAL RECEIPTS (Including any Cash Reappropriated)	\$
CASH BALANCE as of JUNE 30	\$

5. TUITION FUND REPORT (For High Schools, See County Supplement)

6. RETIREMENT FUND REPORT

TOTAL EXPENDITURES	\$
TOTAL RECEIPTS (Including any Cash Reappropriated)	\$
CASH BALANCE as of JUNE 30	\$

7. DEBT SERVICE FUND REPORT

TOTAL EXPENDITURES	\$
TOTAL RECEIPTS (Including any Cash Reappropriated)	\$
CASH BALANCE as of JUNE 30	\$

8. MISCELLANEOUS FEDERAL FUNDS REPORT

NATIONAL DEFENSE EDUCATION ACT	
EXPENDITURES FROM FEDERAL FUNDS	\$
TOTAL RECEIPTS, FEDERAL FUNDS (Including any Cash Reappropriated)	\$
CASH BALANCE as of JUNE 30	\$
VOCATIONAL EDUCATION	
EXPENDITURES FROM FEDERAL FUNDS	\$
TOTAL RECEIPTS, FEDERAL FUNDS (Including any Cash Reappropriated)	\$
CASH BALANCE as of JUNE 30	\$

9. ATTENDANCE AND ENROLLMENT REPORT

- A. ORIGINAL ENROLLMENTS DURING YEAR
- B. ORIGINAL ENROLLMENTS OF PUPILS BY GRADE
- | | |
|----------|-------|
| Grade 9 | ..... |
| Grade 10 | ..... |
| Grade 11 | ..... |
| Grade 12 | ..... |
| Ungraded | ..... |
| Total | ..... |

10. PROFESSIONAL STAFF REPORT

- | | | |
|-------------------------------------|-------|---------|
| A. ADMINISTRATOR'S SALARY | | \$..... |
| B. PRINCIPALS, NUMBER OF POSITIONS* | _____ | |
| TOTAL SALARY | | \$..... |
| C. TEACHERS, NUMBER OF POSITIONS* | _____ | |
| TOTAL SALARY | | \$..... |
| D. LIBRARIANS, NUMBER OF POSITIONS* | _____ | |
| TOTAL SALARY | | \$..... |

* If more than one position, complete the listing of positions and salaries in Supplement, below.

11. PROPERTY AND EQUIPMENT REPORT

- | | | |
|----|---|---------|
| A. | VALUE OF SCHOOLHOUSE(S) and SITE(S) | \$..... |
| B. | VALUE OF EQUIPMENT | \$..... |
| C. | NUMBER OF CLASSROOMS, JUNE 30 OF PRECEDING YEAR | ..... |
| | OF NUMBER ABOVE, HOW MANY ADDED DURING PRECEDING YEAR | ..... |
| D. | CAPITAL EXPENDITURES IN PRECEDING YEAR | |
| | LAND | \$..... |
| | BUILDINGS OR ADDITIONS TO BUILDINGS | \$..... |
| | REMODELING OR IMPROVEMENT | \$..... |
| | NEW EQUIPMENT (Identify)** | \$..... |

* * Such as library books for new libraries; newly-added furniture and equipment (not replacements); buses, etc.

SUPPLEMENT TO PROFESSIONAL STAFF REPORT (FOR DISTRICTS WITH MORE THAN ONE POSITION)[illegible]

SIGNATURE OF COUNTY SUPERINTENDENT _____

Date _____ Signed _____
County Superintendent

STATE OF MONTANA
Department of Public Instruction
HARRIET MILLER, State Superintendent

Annual Report of County Superintendent
To State Superintendent of Public Instruction
Part II — COUNTY SUPPLEMENT

Form: NDEA-X
10-61-500-1

Due September 1

This form, completed in its entirety, is required in accordance with Section 75-1526, 75-3614, 75-3615, 75-3616, R. C. M., 1947.

PART II SUPPLEMENT TO FINANCIAL AND STATISTICAL REPORT FOR YEAR ENDED JUNE 30, 19.....

for:COUNTY

COUNTY REVENUES REPORT

Report actual amounts of receipts and expenditures as of June 30, last completed year. If no receipt or expenditure, enter Zero. Do not leave any item blank.

COUNTY REVENUES, ELEMENTARY SCHOOLS	COUNTY REVENUES, HIGH SCHOOLS
1. Cash on Hand, July 1, 1960 \$.....	1. Cash on Hand, July 1, 1960 \$.....
2. Receipts, 10-mill levy \$.....	2. Receipts, 10-mill levy \$.....
3. All Other Receipts \$.....	3. All Other Receipts for General Fund \$.....
4. Total Receipts (1 + 2 + 3) \$.....	4. Total Receipts, General Fund (1 + 2 + 3) \$.....
5. Transportation Reimbursement .. \$.....	5. Tuition Payments \$.....
6. County Equalization Payments \$.....	6. Foundation Program Payments \$.....
7. Cash on Hand, June 30, 1961 \$.....	7. Cash on Hand, June 30, 1961, General Fund \$.....
8. Total Expenditures and Cash (5 + 6 + 7) \$.....	8. Total Expenditures and Cash (5 + 6 + 7) \$.....
	9. Transportation Cash on Hand, July 1, 1960 \$.....
	10. Receipts, Transportation Levy, mills \$.....
	11. Transportation Reimbursement .. \$.....
	12. Cash on Hand, June 30, 1961, Transportation \$.....
	13. Total Transportation Expenditures and Cash (11 + 12) \$.....
	14. Retirement Cash on Hand, July 1, 1960 \$.....
	15. Receipts, Retirement Levy, mills \$.....
	16. Retirement Fund Payments \$.....
	17. Cash on Hand, June 30, 1961, Retirement \$.....
	18. Total Retirement Expenditures and Cash (16 + 17) \$.....

**CERTIFICATE OF
COUNTY SUPERINTENDENT**

I hereby certify that this is a true and complete report of all County revenues received and expended for the public schools for the year 19..... - 19.....

Signed
County Superintendent

Date

REPORT ON STATUS OF DISTRICTS

A. SCHOOL DISTRICTS WITHOUT FOUNDATION PROGRAMS FOR YEAR ENDED JUNE 30, 19.....

List all districts which did not operate a school last year. Indicate by check (✓) any for which Foundation Program budgets are submitted for current year.

B. SCHOOL DISTRICT ANNEXATION, CONSOLIDATION OR ABANDONMENT IN YEAR ENDED JUNE 30, 19.....

List all annexations, consolidations or abandonments completed by June 30 of preceding year.

C. HIGH SCHOOL DISTRICT COMPOSITION CHANGES IN YEAR ENDED JUNE 30, 19.....

List all changes in the composition of any high school district which took place in the preceding year.

J O I N T D I S T R I C T B A S I C D A T A T R A N S M I T T A L F O R M

P A R T L

To be Transmitted by County Superintendent of County where School IS Located
to County Superintendent of County where School is NOT Located
by July 10.

County where school is located (YOUR County) _____

County where school is NOT located (OTHER County) _____

Joint District # _____ Name of School _____

() Elementary School () High School Budget Year 19__ - 19__

	<u>COUNTY WHERE SCHOOL LOCATED</u>	<u>COUNTY WHERE NOT LOCATED</u>	<u>WHOLE JOINT DISTRICT</u>
ANB	_____	_____	_____
School Census (Elementary)	_____	X X X X X X X X	X X X X X X X X
Taxable Valuation, District	_____	X X X X X X X X	X X X X X X X X
Number of Classroom Units	X X X X X X X X	X X X X X X X X	_____

STATEMENT OF CASH BALANCES as of June 30, current year

<u>Fund</u>	<u>Cash Balance with County Treasurer</u>	<u>Outstanding Warrants</u>	<u>Cash Retained as Reserve</u>	<u>Cash for Reappropriation</u>
General	\$ _____	\$ _____	\$ _____	\$ _____
Transportation	_____	_____	x x x x x x x x	_____
Bus Reserve	_____	_____	_____	x x x x x x x x
School Lunch	_____	_____	x x x x x x x x	_____
Tuition (Elem.)	_____	_____	x x x x x x x x	_____
Retirement (Elem.)	_____	_____	x x x x x x x x	_____
Debt Service	_____	_____	x x x x x x x x	_____

Date _____ Signed _____

County Superintendent

of

County

State of Montana
Department of Public Instruction
HARRIET MILLER, State Superintendent

Form: NDEA-X
14-61-500-1

J O I N T D I S T R I C T B A S I C D A T A T R A N S M I T T A L F O R M
P A R T N L

To be Transmitted by County Superintendent of County where School is NOT Located
to County Superintendent of County where School IS Located
by July 10.

County where school is NOT located (YOUR County) _____

County where school IS located (OTHER County) _____

Joint District # _____ Name of School _____

() Elementary School () High School Budget Year 19__ - 19__

COUNTY WHERE SCHOOL
IS NOT LOCATED

School Census (Elementary) _____

Taxable Valuation of District _____

Date _____

Signed _____
County Superintendent

of _____ County

JOINT DISTRICT REVENUES WORK SHEET

Form: NDEA-X-13-61-2000-1



County (where school located).....
County (where not located).....
Joint District No.....Name.....
() Elementary () High School Budget Year 19.....- 19.....

	County Where Located		County Where NOT Located		Whole Joint District	
	Col. 1-A	Col. 1-B	Col. 2-A	Col. 2-B	Col. 3-A	Col. 3-B
1. To Be Completed Independently by BOTH County Superintendents Before Fourth Monday in July.						
2. To Be Transmitted to Superintendent of Public Instruction with Part I of Annual Report for this Joint District, by BOTH County Superintendents, by September 1.						
BASIC DATA						
1. ANB. Enter in Col. 1-A, Col. 2-A, and Col. 3-A						
2. ANB Rate. Enter in Col. 3-A only.						
3. Foundation Program. Enter in Col. 1-A, Col. 2-A and Col. 3-A, based on ANB ratio in line 1.	\$.....		\$.....		\$.....	100.000%
4. General Fund Expenditures, Total. Enter in Col. 3-A only.					\$.....	
5. State Equalization Level. Enter in Col. 3-B only.....					%
6. School Census (ELEMENTARY ONLY). Enter in Col. 1-A and Col. 2-A.						
7. Interest and Income per census child. (ELEMENTARY ONLY). Enter here \$.....						
8. Taxable Valuation of District. Enter in Col. 1-A and Col. 2-A; Total in Col. 3-A.	\$.....		\$.....		\$.....	
9. Revenue Per Mill of Taxable Valuation. (Line 8X.001, for each col.) Enter in Col. 1-A, Col. 2-A, and Col. 3-A.	\$.....		\$.....		\$.....	

	County Where Located		County Where NOT Located		Whole Joint District	
	Col. 1-A	Col. 1-B	Col. 2-A	Col. 2-B	Col. 3-A	Col. 3-B
GENERAL FUND						
FOUNDATION PROGRAM						
Original Sources of Revenue						
State Revenue						
10. Interest and Income. ELEMENTARY ONLY (Line 6Xline 7, for each Col.) Enter dollar amounts in Cols. 1-A, 2-A and 3-A. Enter percentages of Foundation Program in Cols. 1-B, 2-B and 3-B.	\$.....%	\$.....%	\$.....%
Local Revenue						
11. Joint District 5-Mill Levy. ELEMENTARY ONLY (Line 9Xfive, for each Col.) 5 mills must be levied on the whole joint district (unless a smaller levy on the whole joint district completes the whole Foundation Program.)	\$.....%	\$.....%	\$.....%
12. Other (identify)	\$.....%	\$.....%	\$.....%
13. Total Original Sources (Line 10+line 11+line 12 for each Col.)	\$.....%	\$.....%	\$.....%
County Equalization						
14. County Equalization Level. For Elementary: line 50 of Section B of Elementary Work Sheet, for each county independently. For High School, line 39 of Section B of High School Work Sheet for each county independently.		.....%		.....%	For Line 16 Col. 3-A: Add Col. 1-A+Col. 2-A; enter sum on District Budget Form as Item 1-31:	Col. 3-B: Divide Line 16 (Col. 3-A) by line 3 (Col. 3-A), and multiply by 100.
15. Percentage of Foundation Program financed by county (for each column, % in line 14 less % in line 13. If zero, enter 0.)	%	%		
16. Dollar Amount of County Equalization. (Dollar amount in line 3Xline 15X.01, for each county. If zero, enter 0.)	\$.....%	\$.....%	\$.....%

Note: Below this line, all General Fund Revenues are calculated for the whole Joint District.

25. Classroom Unit Assistance Data
25-a Number of Classroom Units
25-b Payment per Classroom Unit (from official estimate) \$.....
25-c Estimated Classroom Unit Assistance (Line 25-aXLine 25-b) \$.....

17. Total from Original Sources and County. (Line 13+line 16)	\$.....%
18. Remaining Requirement for Foundation Program (Line 3 less Line 17).	\$.....%
JOINT DISTRICT LEVY FOR STATE DEFICIENCY		
19-a. Maximum Amount (100.000% less Line 5)	%
19-b. Districts Requiring Less Than Maximum Amount (Where % in Line 18 is less than % in Line 19-a, enter % from line 18.)	%
19-c. District Levy Required (If a figure is shown in Line 19-b, enter it in Col. 3-B. If no figure is shown in Line 19-b, enter Line 19-a in Col. 3-B. To calculate Col. 3-A, multiply dollar amount in Line 3 (Col. 3-A) by percentage in Line 19-c (Col. 3-B) by .01.)	\$.....%
20. Total Local Sources (Line 11+Line 12+Line 16+Line 19-c)	\$.....%
JOINT DISTRICT LEVY FOR REMAINING LOCAL OBLIGATION (if any)		
21-a. If % in Line 20 is greater than 50%, enter Zero here.	%
21-b. If % in Line 20 is less than 50%, subtract % in Line 20 from 50% and enter difference here.	%
21-c. If a figure is shown in Line 21-b, enter it in Col. 3-B. If no figure in line 21-b, enter Zero in Col. 3-B. To calculate Col. 3-A, multiply dollar amount in Line 3 (Col. 3-A) by percentage in Col. 3-B (Line 21-c) by .01	\$.....%
22. Total Local Sources, including remaining local obligation (if any), plus State Interest and Income (Line 10+Line 20+Line 21-c)	\$.....%
STATE REVENUE		
23. State Equalization Payment from State Public School Equalization Fund (Line 3 less Line 22)	\$.....%
24. VERIFICATION OF FOUNDATION PROGRAM REVENUES. Total dollar amounts in Col. 3-A, Lines 10, 11, 12, 16, 19-c, 21-c and 23; Sum must equal line 3.	\$.....	

GENERAL FUND

EXPENDITURES ABOVE FOUNDATION PROGRAM

26. Amount to be financed above Foundation Program. (line 4 less line 3, Col. 3-A).	\$.....
Joint District Levy for Permissive Amount	
27. a. Permissive amount limited by 30% of Foundation Program; all Elementary; also High Schools of ANB to 100. (line 3, Col. 3-AX.25). For High Schools of 101 ANB and more, 25% (line 3, Col. 3-AX.25)	\$.....
b. Permissive amount limited by 15 mills: ELEMENTARY (line 9, Col. 3-AXfifteen).* For HIGH SCHOOLS, limited by 10 mills (line 9, Col. 3-AXten).*	\$.....
c. Maximum Permissive Amount (Enter whichever is smaller, line 27-a or line 27-b).*	\$.....
d. Classroom Unit Assistance (Enter full amount from Line 25-c, regardless of whether it is used above the Permissive)	\$.....
e. Maximum Permissive Amount including Classroom Unit Assistance (Line 27-c+Line 27-d)	\$.....
28. a. If line 27-e is less than, or the same as, line 26, enter line 27-e here.	\$.....
b. If line 27-e is greater than line 26, enter line 26 here.	\$.....
c. Permissive Amount. Enter the figure from line 28-a or line 28-b. If none, enter 0.	\$.....

* The millage limitation does not apply to districts using federal funds in lieu of taxes to finance the area between the millage and the percentage limitations.

Joint District Levy for Voted Amount	
29. Voted Amount (line 26 less line 28-c)	\$.....

REDUCTION OF JOINT DISTRICT LEVIES TO ACTUAL REQUIREMENTS	On District Budget Form, Corresponds to:	
30. Revenues from Non-Tax Sources for Levy Reduction.		
a. Tuition Earnings	Item 1-21	\$.....
b. Miscellaneous (identify)	Item 1-29	\$.....
c. Cash Balance for Reappropriation	Item 1-98	\$.....
d. Federal Impact Funds	Item 1-52	\$.....
e. Other (identify)	Item 1-60	\$.....
f. Classroom Unit Assistance	Item 1-43	\$.....
g. Total		\$.....
31. Authorized Joint District Levy Amount Excluding 5-mill Levy (Col. 3-A from line 19-c+line 21-c+line 28-c+line 29)		\$.....
32. Actual Joint District Levy Required, Excluding 5-mill Levy, After Cash Reduction (line 31 less line 30-g)		\$.....
33. a. Total Joint District Levy Amount Required, Including 5-mill Levy (line 11, Col. 3-A+ line 32)		\$.....
b. Mills Required for Total Joint District Levy Amount (line 33-a divided by line 9, Col. 3-A). Same Levy on Each Side.		.....Mills

TRANSPORTATION FUND

	On District Budget Form, Corresponds to:	Whole Joint District	
		Col. 3-A	Col. 3-B
34. Total Transportation Expenditures	II. Expenditures	\$.....	
35. Transportation Expenditures OVER Schedule.	Schedule Data	\$.....	
36. a. Transportation Expenditures ON Schedule (on Budget Form, same as total in line b under Transportation Schedule Data.)	Schedule Data	\$.....	
b. 1/3 Schedule, equals State Reimbursement (line 36-a divided by three).	Item 2-43	\$.....	
37. a. Cash for Reappropriation in Transportation Fund.	Item 2-98	\$.....	
b. Payments from Other Districts not in Joint District, and Other Local Revenues.	Item 2-17+2-60	\$.....	
38. a. FOR ELEMENTARY ONLY: District Obligation (line 35+line 36-b less the sum of lines 37-a and 37-b).	x x x	\$.....	
b. FOR HIGH SCHOOL ONLY: Schedule Revenues from Non-County Sources (line 36-b+line 37-a+line 37-b).	x x x	\$.....	
39. a. FOR ELEMENTARY ONLY: County Reimbursement (line 36-b).*	Item 2-32 (ELEM.)	\$.....*	
b. FOR HIGH SCHOOL ONLY: County Reimbursement (line 36-a less line 38-b).*	Item 2-32 (H. S.)	\$.....*	
40. JOINT DISTRICT LEVY REQUIRED FOR TRANSPORTATION.			
a-1. ELEMENTARY (line 38-a).	Item 2-10	\$.....	
a-2. HIGH SCHOOL (line 35).	Item 2-10	\$.....	
b. Millage (line 40-a divided by line 9, Col. 3-A). Enter in Column 3-B.			.....Mills

* Amount in line 39 is total reimbursement from all county sources; apportion this amount between the counties according to the ANB ratio in line 1. Enter each County's share here. For Elementary Schools, include your county's share in your County Equalization Calculations. For High Schools, include your county's share in your County Transportation Levy.

	County Where Located	County Where NOT Located
	Share from County Levy	Share from County Levy
	\$.....	\$.....

OTHER FUNDS

	On District Budget Form, Corresponds to:	Whole Joint District	
		Col. 3-A	Col. 3-B
41. Total Bus Depreciation Reserve Fund requirement.	Item 3-11	\$.....	
42. JOINT DISTRICT LEVY REQUIRED FOR BUS DEPRECIATION.			
a. Dollar Amount (line 41).	Item 3-11	\$.....	.....Mills
b. Millage (line 42-a divided by line 9, Col. 3-A). Enter in Col. 3-B.			
43. Total Tuition Fund Expenditures. (THIS SECTION FOR ELEMENTARY ONLY).	Item 5-56	\$.....	
44. Cash for Reappropriation in Tuition Fund.	Item 5-98	\$.....	
45. JOINT DISTRICT LEVY REQUIRED FOR TUITION FUND.			
a. Dollar Amount (line 43 less line 44).	Item 5-11	\$.....	.....Mills
b. Millage (line 45-a divided by line 9, Col. 3-A). Enter in Col. 3-B.			
46. Total Retirement Fund Expenditures. (THIS SECTION FOR ELEMENTARY ONLY).*	VI. Expenditures	\$.....	
47. Cash for Reappropriation in Retirement Fund.	Item 6-98	\$.....	
48. JOINT DISTRICT LEVY REQUIRED FOR RETIREMENT FUND.			
a. Dollar Amount (line 46 less line 47).	Item 6-11	\$.....	.....Mills
b. Millage (line 48-a divided by line 9, Col. 3-A). Enter in Col. 3-B.			
* FOR HIGH SCHOOLS, Apportion Requirement between Counties according to ANB ratio in line 1. Include in County Retirement Levy for High Schools.			
49. Total Debt Service Fund Expenditures.	VII. Expenditures	\$.....	
50. Cash for Reappropriation in Debt Service Fund.	Item 7-98	\$.....	
51. JOINT DISTRICT LEVY REQUIRED FOR DEBT SERVICE FUND.			
a. Dollar Amount (line 49 less line 50).	Item 7-11	\$.....	.....Mills
b. Millage (line 51-a divided by line 9, Col. 3-A). Enter in Col. 3-B.			

TOTAL LEVIES REQUIRED FOR JOINT DISTRICT, ALL FUNDS (Same levy on each side).

52. a. Dollar Amount (line 33-a+line 40-a+line 42-a+line 45-a+line 48-a+line 51-a).	X. "District Tax Levies Required—Total All Funds"	\$.....	.....Mills
b. Millage (line 33-b+line 40-b+line 42-b+line 45-b+line 48-b+line 51-b).			

State of Montana
 Department of Public Instruction
 HARRIET MILLER, State Superintendent

Form: NDEA-X
 16-61-500-1

JOINT DISTRICT COUNTY EQUALIZATION DATA

TRANSMITTAL FORM

To be Transmitted: By County Superintendent of County where School IS Located
 to County Superintendent of County where School is NOT Located

and also, separately,

By County Superintendent of County where School is NOT Located
 to County Superintendent of County where School IS Located

by July 15.

COUNTY REPORTING (Your County): _____

Calculations of the County Equalization Level have been completed, including therein any Joint Districts with Foundation Program Shares in my County.

The Elementary School County Equalization Level is: _____%

The High School County Equalization Level is: _____%

This data is to be entered in line 14 of the Joint District Revenues Work Sheet, for any applicable Joint Districts.

Date: _____

Signed _____
 County Superintendent

of _____ County

State of Montana
 Department of Public Instruction
 HARRIET MILLER, State Superintendent

Form: NDEA-X
 16-61-500-1

JOINT DISTRICT COUNTY EQUALIZATION DATA

TRANSMITTAL FORM

To be Transmitted: By County Superintendent of County where School IS Located
 to County Superintendent of County where School is NOT Located

and also, separately,

By County Superintendent of County where School is NOT Located
 to County Superintendent of County where School IS Located

by July 15.

COUNTY REPORTING (Your County): _____

Calculations of the County Equalization Level have been completed, including therein any Joint Districts with Foundation Program Shares in my County.

The Elementary School County Equalization Level is: _____%

The High School County Equalization Level is: _____%

This data is to be entered in line 14 of the Joint District Revenues Work Sheet, for any applicable Joint Districts.

Date: _____

Signed _____
 County Superintendent

of _____ County

State of Montana
Department of Public Instruction
HARRIET MILLER, State Superintendent

Form: NDEA-X
17-61-500-1

JOINT DISTRICT REVENUE REQUIREMENTS

TRANSMITTAL FORM

To be Transmitted: By County Superintendent of County where School IS Located
to County Superintendent of County where School is NOT Located

and also, separately,

By County Superintendent of County where School is NOT Located
to County Superintendent of County where School IS Located

before the Fourth Monday in July.

County where school is located _____

County where school is NOT located _____

Joint District # _____ Name of School _____

() Elementary School () High School Budget Year 19__ - 19__

REVENUE REQUIREMENTS for: _____	JOINT DISTRICT * Mills _____
GENERAL FUND (Work Sheet #33-b)	_____
Transportation (Work Sheet #40-b)	_____
Bus Depreciation (Work Sheet #42-b)	_____
Tuition - Elementary (Work Sheet #45-b)	_____
Retirement - Elementary (Work Sheet #48-b)	_____
Debt Service (Work Sheet #51-b)	_____
Total (Work Sheet #53-a and 53-b)	=====

Date _____

Signed _____
County Superintendent
of _____ County

* Same levy on each side.

State of Montana
Department of Public Instruction
HARRIET MILLER, State Superintendent

JOINT DISTRICT TAX LEVY SUMMARY TRANSMITTAL FORM

To be Transmitted by County Superintendent of County where School IS Located
to County Superintendent of County where School is NOT Located
by August 5.

County where school IS located (YOUR County) _____

County where school is NOT located (OTHER County) _____

Joint District # _____ Name of School _____

() Elementary School () High School Budget Year 19____ - 19____

DISTRICT TAX LEVY REQUIREMENTS for:	COUNTY WHERE LOCATED		COUNTY WHERE NOT LOCATED	
	Amount*	Mills*	Amount *	Mills*
General Fund	\$ _____	_____	\$ _____	_____
Transportation Fund	_____	_____	_____	_____
Bus Depreciation Fund	_____	_____	_____	_____
Tuition Fund (Elementary)	_____	_____	_____	_____
Retirement Fund (Elementary)	_____	_____	_____	_____
Debt Service Fund	_____	_____	_____	_____
Total All Funds	\$ _____	_____	\$ _____	_____

Date _____ Signed _____
County Superintendent (where Located)

of _____ County

Date Received _____ Verified _____
County Superintendent (where NOT Located)

of _____ County

* For each County, enter the mills for each Fund, as determined by the Joint District Revenues Work Sheet and in accordance with the budget requirements approved by the County Budget Board. Then: For each side separately, calculate the dollar amount each millage represents by applying the millage to the taxable valuation of that side of the Joint District. (The number of mills will be the same on each side, the dollar amounts will vary according to the respective taxable valuations.)

State of Montana
Department of Public Instruction
HARRIET MILLER, State Superintendent

ANNUAL REPORT OF SUPERINTENDENT OR PRINCIPAL

To County Superintendent of Schools

Due July 10

This form, completed in its entirety, is required in accordance with Section 75-2404, R.C.M., 1947.

Report for Year Ended June 30, 19_____, for:

ELEMENTARY DISTRICT NO. _____, _____
City (if none, School)

and/or

HIGH SCHOOL DISTRICT NO. _____, _____
City (if none, School) -- or County High School

..... COUNTY

		Kindergarten	Elementary	High School
1. Number of days school was in session				
2. Number of Original Enrollments (include any Spec. Ed. and Ungraded pupils)	Boys			
	Girls			
	Total			
3. Pupils completing the work of the eighth grade	Boys	XXXXXXXXXX		XXXXXXXXXX
	Girls	XXXXXXXXXX		XXXXXXXXXX
	Total	XXXXXXXXXX		XXXXXXXXXX
4. Pupils graduated from high school	Boys	XXXXXXXXXX	XXXXXXXXXX	
	Girls	XXXXXXXXXX	XXXXXXXXXX	
	Total	XXXXXXXXXX	XXXXXXXXXX	
5.* Aggregate Attendance (sum of daily attendance)			1.....	1.....
6.* Aggregate Absence (sum of daily absence)			1.....	1.....
7.* Average Daily Attendance (Line 5 divided by Line 1)			1.....	1.....
8.* Average Number Belonging (sum of Lines 5 and 6 divided by 180)			1.....	1.....

* Districts operating one or more accredited junior high schools must segregate and enter separately under the elementary column the data required in Lines 5, 6, 7 and 8 for grades 7 and 8, and segregate and enter separately under the high school column the data required in Lines 5, 6, 7 and 8 for grade 9.

¹ Enter on these dotted lines the information for accredited junior high schools. If the district operates accredited junior high schools, the data for the remaining grades of the elementary and high school is recorded directly below the dotted lines of the elementary and high school columns respectively.

DISTRIBUTION OF ORIGINAL ENROLLMENT¹ BY GRADES

Totals must equal totals in line 2 of page 1 of this report

Grade	Boys	Girls	Total
Kindergarten (Total)			
Grade 1			
Grade 2			
Grade 3			
Grade 4			
Grade 5			
Grade 6			
Grade 7			
Grade 8			
Ungraded			
Special Education			
TOTAL (Grade 1 thru Special Education)			
Grade 9			
Grade 10			
Grade 11			
Grade 12			
Ungraded			
TOTAL (Grade 9 thru Ungraded)			

¹ Original Enrollments are pupils who have not already been enrolled during this school year in any other school in Montana.

I certify that the information contained on this report is true to the best of my knowledge and belief.

Signed _____
 and/or Superintendent

Date _____, 19____

 Principal

61
 State of Montana
 Department of Public Instruction
 HARRIET MILLER, State Superintendent

SPECIAL EDUCATION SUPPLEMENT
 to
 ANNUAL REPORT OF SUPERINTENDENT OR PRINCIPAL
 To County Superintendent of Schools

Due July 10

This form is to be used with Form NDEA-X-19 (Annual Report of Superintendent or Principal to County Superintendent of Schools) for schools having State-Approved Special Education programs.

Report for Year Ended June 30, 19____, for:

ELEMENTARY DISTRICT NO., City (if none, School)
 and/or
 HIGH SCHOOL DISTRICT NO., City (if none, School) -- or County High School
COUNTY.

Directions: Complete Items A through F for all State-Approved Special Education programs, EXCEPT Speech Therapy. For Speech Therapy programs, complete Item G. In all cases, complete Item H.

	Elementary	High School
A. Number of Original Enrollments in Special Education Only ¹		
B. Aggregate Attendance, Special Education Only ²		
C. Aggregate Absence, Special Education Only ³		
D. Average Daily Attendance ⁴		
E. Average Number Belonging, Actual ⁵		
F. Special Education ANB (Increased) ⁶	*	*
G. SPEECH THERAPY ANB ⁷		
H. Total Special Education ANB (Item F + Item G) ⁸	**	**

- 1 Count each special education child as one enrollee. Include only those children who, on Form 19 (page 2), are listed opposite "Special Education" and who are not counted in any grade. The number shown here should be INCLUDED in Item 2, page 1 of Form 19.
- 2 Count only that attendance by children enrolled in the Special Education program. Count each day's attendance by each child as one. The aggregate attendance shown here should be EXCLUDED from the aggregate attendance reported in Item 5, page 1 of Form 19.
- 3 Count only that absence by children enrolled in the Special Education program. Count each day's absence by each child as one. The aggregate absence shown here should be EXCLUDED from the total aggregate absence reported in Item 6, page 1 of Form 19.
- 4 Item B divided by number of days school was in session (from Item 1, page 1 of Form 19). This ADA is EXCLUDED from the ADA reported in Item 7, page 1 of Form 19.
- 5 Items B + C, divided by 180. EXCLUDE from ANB reported in Item 8, page 1 of Form 19.
- 6 List Special Education programs separately if more than one, each with actual ANB; multiply actual ANB by 3 to obtain Increased ANB. Enter increased ANB in columns opposite Item F. (DO NOT INCLUDE SPEECH THERAPY HERE).

Type of Program	Actual ANB x3 = Increased ANB	Elementary	High School
_____	_____ x3 =	_____	_____
_____	_____ x3 =	_____	_____
_____	_____ x3 =	_____	_____
	Special Education Increased ANB	*	*

- 7 Determine ANB according to Speech Therapy formula in Special Education Handbook.
- 8 Enter total ** as a separate ANB figure in Item 8, page 1 of Form 19, with the notation: "Special Education." On Form 19, do NOT combine the Special Education ANB with the regular ANB.

STATE OF MONTANA
Department of Public Instruction
HARRIET MILLER, State Superintendent

Annual Report of School Trustees
To County Superintendent of Schools
PART I — ELEMENTARY SCHOOLS

Form: NDEA—X—
20—61—5100—1



Due August 1

This form, completed in its entirety, is required in accordance with Sec. 75-1632, R. C. M., 1947. Send original and duplicate to County Superintendent; keep triplicate.

FINANCIAL AND STATISTICAL REPORT FOR YEAR ENDED JUNE 30, 1961, FOR:

ELEMENTARY DISTRICT NO. _____, _____, _____
City (if none, School) _____ County _____

Report actual amounts of receipts and expenditures as of June 30, 1961. If no receipt or expenditure, enter Zero. Do not leave any item blank. If any Fund is not used by your District, draw a large X through the blanks for that Fund.

STATEMENT OF CASH BALANCES

FUND	Beginning Cash Balance (7/1/60)	Cash Retained as Reserve for '60-61	Year End Cash Balance (6/30/61)	Cash to Be Retained as Reserve for '61-62
GENERAL	\$	\$	\$	\$
TRANSPORTATION		x x x x x x x x x x		x x x x x x x x x x
BUS DEPRECIATION				
SCHOOL LUNCH		x x x x x x x x x x		x x x x x x x x x x
TUITION		x x x x x x x x x x		x x x x x x x x x x
RETIREMENT		x x x x x x x x x x		x x x x x x x x x x
DEBT SERVICE		x x x x x x x x x x		x x x x x x x x x x
N. D. E. A.		x x x x x x x x x x		x x x x x x x x x x
BUILDING		x x x x x x x x x x		x x x x x x x x x x
HOUSING-DORMITORY		x x x x x x x x x x		x x x x x x x x x x

PROPERTY AND EQUIPMENT REPORT

A. VALUE OF SCHOOLHOUSE(S) AND SITE(S)..... \$.....

B. VALUE OF EQUIPMENT..... \$.....

C. NUMBER OF CLASSROOMS, JUNE 30, 1961.....

OF NUMBER ABOVE HOW MANY ADDED DURING 1960-61.....

REPORT OF NON-OPERATING SCHOOLS

List all schools in this district which were not operating in 1960-61.

.....
.....

DISTRICT CLERK: NAME.....MAILING ADDRESS.....

I. GENERAL FUND	EXPENDITURES
EXPENDITURES	
Administration	
1-110 Salaries	\$
1-130 Supplies	\$
1-150 Other expenses	\$
Total—Administration	\$
Instruction	
1-211 Principals' salaries	\$
1-212 Teachers' salaries	\$
1-218 Clerical salaries	\$
1-231 Text books	\$
1-232 Teaching supplies	\$
1-250 Other expenses	\$
Total—Instruction	\$
Library Services	
1-310 Salaries	\$
1-333 Books and periodicals	\$
1-350 Other expenses	\$
Total—Library Services	\$
Health Services (1-400)	\$
Attendance Services (1-500)	\$
Operation of Plant	
1-610 Salaries	\$
1-641 Heat for buildings	\$
1-642 Utilities, except heating	\$
1-650 Other supplies and expenses	\$
Total—Operation of Plant	\$
Maintenance of Plant	
1-710 Salaries	\$
1-720 Contracted Services	\$
1-737 Replacements and parts	\$
1-750 Other supplies and expenses	\$
Total—Maintenance of Plant	\$
School Lunch Program (1-800)	\$
Student Body and Auxiliary Services (1-900)	\$

I. GENERAL FUND—Expenditures (cont.)	EXPENDITURES
Other Current Charges	
1-1051 Rental of land and buildings	\$
1-1052 Insurance	\$
1-1055 Social security taxes	\$
1-1059 Other expenses	\$
1-1072 Interest on warrants	\$
Total—Other Current Charges	\$
Capital Outlay (from General Fund, not Bonds)	
1-1164 New equipment	\$
1-1165 Other (specify)	\$
Total—Capital Outlay	\$
TOTAL EXPENDITURES	\$
New Cash ADDED to Reserve*	\$
TOTAL GENERAL FUND EXPENDITURES	\$
*Not Cash Balance retained as Reserve.	

RECEIPTS	RECEIPTS
Receipts from District Sources	
1-10 District levies ¹	\$
1-21 Tuition earnings (list below) ²	\$
1-29 Miscellaneous receipts (specify)	\$
1-98 Cash reappropriated	\$
Total from District Sources	\$
Receipts from County	
1-31 County equalization aid	\$
Receipts from State	
1-41 Interest and Income	\$
1-42 State equalization aid	\$
Total from State	\$
Receipts from Federal Government	
1-52 Federal impact	\$
1-60 Other (specify)	\$
TOTAL GENERAL FUND RECEIPTS	\$
¹ Include all receipts from GENERAL FUND levies only.	

² TUITION EARNINGS RECEIVED DURING 1960-61 (General Fund Item 1-21)	
FROM: (DISTRICT NUMBER AND COUNTY)	AMOUNT
	\$

II. TRANSPORTATION FUND	EXPENDITURES
EXPENDITURES	
School Operated Buses	
2-110 Salaries	\$
2-137 Maintenance and operation	\$
2-159 Insurance and other expense	\$
2-163 Purchase of buses and other equipment	\$
Total—School Operated Buses	\$
2-200 Contract Bus Transportation ³	\$
2-300 Individual Transportation	\$
Total Current Expenditures	\$
2-400 Retirement of Prior Year's Warrants	\$
TOTAL TRANSPORTATION FUND EXPENDITURES	\$

³ TRANSPORTATION OBLIGATIONS PAID TO OTHER DISTRICTS (OR HIGH SCHOOL) (Item 2-200).	
TO: (DISTRICT NO. AND COUNTY)	AMOUNT
	\$

RECEIPTS	RECEIPTS
Receipts from District Sources	
2-98 Cash reappropriated	\$
2-10 District levy	\$
2-17 Payments, other districts ⁴	\$
2-60 Other (specify)	\$
Total from District Sources	\$
Receipts from County	
2-32 County reimbursement ⁵	\$
Receipts from State	
2-43 State reimbursement ⁵	\$
TOTAL TRANSPORTATION FUND RECEIPTS	\$

⁴ TRANSPORTATION RECEIPTS FROM OTHER DISTRICTS (OR HIGH SCHOOL) (Item 2-17).	
FROM: (DISTRICT NO. AND COUNTY)	AMOUNT
	\$

⁵Include reimbursement to this district only; reimbursement received by another district, or by high school, and transmitted to this district should be entered in 2-17.

III. BUS DEPRECIATION RESERVE FUND	
EXPENDITURES	
3-163 Replacement bus purchase	\$
RECEIPTS	
3-11 District levy	\$

IV. SCHOOL LUNCH FUND	EXPENDITURES
EXPENDITURES	
4-10 Salaries	\$
4-35 Food	\$
4-50 Other expenses	\$
TOTAL SCHOOL LUNCH FUND EXPENDITURES	\$
RECEIPTS	RECEIPTS
4-22 Lunch receipts	\$
4-29 Miscellaneous receipts	\$
4-52 Federal impact (for indigents)	\$
4-53 National Lunch Act reimbursement	\$
4-98 Cash reappropriated	\$
TOTAL SCHOOL LUNCH FUND RECEIPTS	\$

V. TUITION FUND EXPENDITURES	EXPENDITURES
5-56 .....Elementary pupils to other districts preceding year (List districts below) ⁶	\$
⁶ TUITION OBLIGATIONS PAID (Item 5-56).	
TO: (DISTRICT NO. AND COUNTY)	AMOUNT
	\$
RECEIPTS	RECEIPTS
5-11 District levy	\$
5-98 Cash reappropriated	\$
TOTAL TUITION FUND RECEIPTS	\$

VI. RETIREMENT FUND	EXPENDITURES
EXPENDITURES	
6-53 Contribution, teachers' retirement	\$
6-54 Contribution, other employees' retirement	\$
TOTAL RETIREMENT FUND EXPENDITURES	\$
RECEIPTS	RECEIPTS
6-11 District levy	\$
6-98 Cash reappropriated	\$
TOTAL RETIREMENT FUND RECEIPTS	\$

VII. DEBT SERVICE FUND	EXPENDITURES
EXPENDITURES	
7-71 Principal	\$
7-72 Interest	\$
TOTAL DEBT SERVICE FUND EXPENDITURES	\$
RECEIPTS	RECEIPTS
7-11 District levy	\$
7-98 Cash reappropriated	\$
TOTAL DEBT SERVICE FUND RECEIPTS	\$

VIII. MISCELLANEOUS FEDERAL FUNDS	EXPENDITURES
EXPENDITURES—N. D. E. A.	
8-15 Salaries	\$
8-35 Supplies	\$
8-55 Other	\$
8-1055 Social security taxes	\$
TOTAL N. D. E. A. EXPENDITURES	\$
RECEIPTS—N. D. E. A.	RECEIPTS
8-45 Federal payments	\$
8-95 Cash reappropriated	\$
TOTAL N. D. E. A. RECEIPTS	\$

IX. BUILDING FUND	EXPENDITURES
EXPENDITURES	
9-61 Sites	\$
9-62 Buildings	\$
9-63 Remodeling, improvement	\$
9-64 Equipment (Identify) ⁷	\$
TOTAL BUILDING FUND EXPENDITURES	\$
⁷ Such as library books for new libraries; newly-added furniture and equipment (not replacements); buses purchased from bond funds only; etc. Attach list.	
RECEIPTS	RECEIPTS
9-51 Sale of bonds	\$
9-56 Federal payments—P. L. 815	\$
9-71 Interest	\$
TOTAL BUILDING FUND RECEIPTS	\$

XVI. HOUSING AND DORMITORY FUND	EXPENDITURES
EXPENDITURES	
16-10 Salaries	\$
16-33 Supplies	\$
16-35 Food	\$
16-37 Replacement and repairs	\$
16-42 Utilities	\$
16-50 Other expenses	\$
16-52 Insurance	\$
TOTAL HOUSING AND DORMITORY EXPENDITURES	\$
RECEIPTS	RECEIPTS
16-24 Fees from students	\$
16-25 Rentals, teachers	\$
16-29 Miscellaneous	\$
16-98 Cash reappropriated	\$
TOTAL HOUSING AND DORMITORY FUND RECEIPTS	\$

PROFESSIONAL STAFF REPORT FOR ALL PERSONNEL EXCEPT FULL-TIME TEACHERS OR ADMINISTRATORS

List librarians, supervisors, etc.; also list each employee **other** than full-time teachers, full-time superintendents or full-time principals. Include teaching administrators, supervising teachers, teaching librarians, and any professional staff whose services are shared between elementary and secondary schools in the same system or between schools in different systems. Report each employee's total salary charged to **this district's elementary budget**. Attach additional page if necessary.

NAME	POSITION (Note portions shared, if any)	Total Salary
Ann Jones (sample entry)	8th Teacher (1/2)—Librarian (1/2)	\$4,925

CERTIFICATE OF BOARD OF TRUSTEES: This report is submitted by the Board of Trustees of the above District; it is true and complete to the best of my knowledge and belief.

Date.....

Signed.....
Chairman, Board of Trustees

STATE OF MONTANA
Department of Public Instruction
HARRIET MILLER, State Superintendent

Annual Report of School Trustees
To County Superintendent of Schools
PART II — HIGH SCHOOLS

Form: NDEA-X
21—61—1050—1



Due August 1

This form, completed in its entirety, is required in accordance with Sections 75-1632 and 75-4231, R. C. M., 1947. Send original and duplicate to County Superintendent; keep triplicate.

FINANCIAL AND STATISTICAL REPORT FOR YEAR ENDED JUNE 30, 1961, FOR:

HIGH SCHOOL DISTRICT NO. _____, _____ City (if none, School) _____ County _____

Report actual amounts of receipts and expenditures as of June 30, 1961. If no receipt or expenditure, enter Zero. Do not leave any item blank. If any Fund is not used, draw a large X through the blanks for that Fund.

STATEMENT OF CASH BALANCES

FUND	Beginning Cash Balance (7/1/60)	Cash Retained as Reserve for '60-61	Year End Cash Balance (6/30/61)	Cash to Be Retained as Reserve for '61-62
GENERAL	\$	\$	\$	\$
TRANSPORTATION		x x x x x x x x x		x x x x x x x x x
BUS DEPRECIATION				
SCHOOL LUNCH		x x x x x x x x x		x x x x x x x x x
RETIREMENT		x x x x x x x x x		x x x x x x x x x
DEBT SERVICE		x x x x x x x x x		x x x x x x x x x
N. D. E. A.		x x x x x x x x x		x x x x x x x x x
VOCATIONAL EDUCATION		x x x x x x x x x		x x x x x x x x x
BUILDING		x x x x x x x x x		x x x x x x x x x
ADULT EDUCATION		x x x x x x x x x		x x x x x x x x x
HOUSING AND DORMITORY		x x x x x x x x x		x x x x x x x x x

PROPERTY AND EQUIPMENT REPORT

A. VALUE OF SCHOOLHOUSE(S) AND SITE(S).....\$.....

B. VALUE OF EQUIPMENT.....\$.....

C. NUMBER OF CLASSROOMS, JUNE 30, 1961.....

OF NUMBER ABOVE, HOW MANY ADDED DURING 1960-61.....

DISTRICT CLERK: NAME.....MAILING ADDRESS.....

I. GENERAL FUND	EXPENDITURES
EXPENDITURES	
Administration	
1-110 Salaries	\$
1-130 Supplies	\$
1-150 Other expenses	\$
Total—Administration	\$
Instruction	
1-211 Principals' salaries	\$
1-212 Teachers' salaries	\$
1-218 Clerical salaries	\$
1-231 Text books	\$
1-232 Teaching supplies	\$
1-250 Other expenses	\$
Total—Instruction	\$
Library Services	
1-310 Salaries	\$
1-333 Books and periodicals	\$
1-350 Other expenses	\$
Total—Library Services	\$
Health Services (1-400)	\$
Attendance Services (1-500)	\$
Operation of Plant	
1-610 Salaries	\$
1-641 Heat for buildings	\$
1-642 Utilities, except heating	\$
1-650 Other supplies and expenses	\$
Total—Operation of Plant	\$
Maintenance of Plant	
1-710 Salaries	\$
1-720 Contracted services	\$
1-737 Replacements and parts	\$
1-750 Other supplies and expenses	\$
Total—Maintenance of Plant	\$
School Lunch Program (1-800)	\$
Student Body and Auxiliary Services (1-900)	\$

I. GENERAL FUND—Expenditures (cont.)	EXPENDITURES
Other Current Charges	
1-1051 Rental of land and buildings	\$
1-1052 Insurance	\$
1-1055 Social security taxes	\$
1-1059 Other expenses	\$
1-1072 Interest on warrants	\$
Total—Other Current Charges	\$
Capital Outlay (from General Fund, not Bonds)	
1-1164 New equipment	\$
1-1165 Other (specify)	\$
Total—Capital Outlay	\$
TOTAL EXPENDITURES	
New Cash ADDED to Reserve*	\$
TOTAL GENERAL FUND EXPENDITURES	\$
*Not Cash Balance retained as Reserve.	

RECEIPTS	RECEIPTS
Receipts from District Sources	
1-10 District levies	\$
1-21 Tuition earnings (list below) ¹	\$
1-29 Miscellaneous revenue (specify)	\$
1-98 Cash reappropriated	\$
Total from District Sources	\$
Receipts from County	
1-31 County equalization aid	\$
Receipts from State	
1-42 State equalization aid	\$
Receipts from Federal Government	
1-52 Federal impact	\$
1-60 Other (specify)	\$
TOTAL GENERAL FUND RECEIPTS	\$

¹TUITION EARNINGS RECEIVED DURING YEAR (General Fund Item 1-21)

FROM: (COUNTY)

AMOUNT

	\$

II. TRANSPORTATION		EXPENDITURES
EXPENDITURES		
School Operated Buses		
2-110	Salaries	\$
2-137	Maintenance and operation	\$
2-159	Insurance and other expense	\$
2-163	Purchase of buses and other equipment	\$
	Total—School Operated Buses	\$
2-200	Contract Bus Transportation³	\$
2-300	Individual Transportation	\$
2-400	Retirement of Prior Year's Warrants	\$
TOTAL TRANSPORTATION FUND EXPENDITURES		\$

³ TRANSPORTATION OBLIGATIONS PAID TO OTHER DISTRICTS (OR ELEMENTARY SCHOOLS) (Item 2-200)	
TO: (DISTRICT NO. AND COUNTY)	AMOUNT
	\$

RECEIPTS		RECEIPTS
Receipts from District Sources		
2-98	Cash reappropriated	\$
2-10	District levy	\$
2-17	Payments, other districts ⁴	\$
2-60	Other (specify)	\$
	Total from District Sources	\$
Receipts from County		
2-32	County reimbursement ⁵	\$
Receipts from State		
2-43	State reimbursement ⁵	\$
TOTAL TRANSPORTATION FUND RECEIPTS		\$

⁴ TRANSPORTATION RECEIVED FROM OTHER DISTRICTS (OR HIGH SCHOOLS) (Item 2-17)	
FROM: (DISTRICT NO. AND COUNTY)	AMOUNT
	\$

⁵Include reimbursement to this district only; reimbursement received by another district, or by elementary school, and transmitted to this district should be entered in 2-17.

III. BUS DEPRECIATION RESERVE FUND	
EXPENDITURES	
3-163	Replacement bus purchase \$
RECEIPTS	
3-11	District levy \$

IV. SCHOOL LUNCH FUND		EXPENDITURES
EXPENDITURES		
4-10	Salaries	\$
4-35	Food	\$
4-50	Other expenses	\$
TOTAL SCHOOL LUNCH FUND EXPENDITURES		\$
RECEIPTS		RECEIPTS
4-22	Lunch receipts	\$
4-29	Miscellaneous receipts	\$
4-52	Federal impact (for indigents)	\$
4-53	Nat'l Lunch Act Reimb'ment	\$
4-98	Cash reappropriated	\$
TOTAL SCHOOL LUNCH FUND RECEIPTS		\$

The numerals designating funds on this form correspond to those on the District Budget Form.

VI. RETIREMENT FUND		EXPENDITURES
EXPENDITURES		
6-53	Contribution, teachers' retirement	\$
6-54	Contribution, other employees' retirement	\$
TOTAL RETIREMENT FUND EXPENDITURES		\$
RECEIPTS		RECEIPTS
6-11	County retirement levy apportionment	\$
6-98	Cash reappropriated	\$
TOTAL RETIREMENT FUND RECEIPTS		\$

VII. DEBT SERVICE FUND		EXPENDITURES
7-71	Principal	\$
7-72	Interest	\$
TOTAL DEBT SERVICE FUND EXPENDITURES		\$
RECEIPTS		RECEIPTS
7-11	District levy	\$
7-98	Cash reappropriated	\$
TOTAL DEBT SERVICE FUND RECEIPTS		\$

VIII. MISCELLANEOUS FEDERAL FUNDS	EXPENDITURES
EXPENDITURES — N. D. E. A.	
8-15 Salaries	\$
8-35 Supplies	\$
8-55 Other	\$
8-1055 Social Security Taxes	\$
TOTAL N. D. E. A. EXPENDITURES	\$
EXPENDITURES — VOCATIONAL EDUCATION	
8-14 Salaries	\$
8-34 Supplies	\$
8-54 Other	\$
8-1054 Social Security Taxes	\$
TOTAL VOCATIONAL EDUCATION EXPENDITURES	\$
RECEIPTS — N. D. E. A.	RECEIPTS
8-45 Federal payments	\$
8-95 Cash reappropriated	\$
TOTAL N. D. E. A. RECEIPTS	\$
RECEIPTS — VOCATIONAL EDUCATION	
8-44 Federal payments	\$
8-94 Cash reappropriated	\$
TOTAL VOCATIONAL EDUCATION RECEIPTS	\$

IX. BUILDING FUND	EXPENDITURES
EXPENDITURES	
9-61 Sites	\$
9-62 Buildings	\$
9-63 Remodeling, improvement	\$
9-64 Equipment (identify) ⁷	\$
TOTAL BUILDING FUND EXPENDITURES	\$
⁷ Such as library books for new libraries; newly-added furniture and equipment (not replacements); buses purchased from bond funds only; etc. Attach list.	
RECEIPTS	RECEIPTS
9-51 Sale of bonds	\$
9-56 Federal payments—P. L. 815	\$
9-71 Interest	\$
TOTAL BUILDING FUND RECEIPTS	\$

CERTIFICATE OF BOARD OF TRUSTEES

This report is submitted by the Board of Trustees of the above District (or County High School); it is true and complete to the best of my knowledge and belief.

Signed:.....
Chairman, Board of Trustees.

Date:.....

XV. ADULT EDUCATION FUND	EXPENDITURES
EXPENDITURES—VOCATIONAL	
15-10 Salaries	\$
15-30 Books and supplies	\$
15-36 Building use	\$
15-37 Equipment	\$
15-50 Other	\$
15-52 Insurance	\$
TOTAL VOCATIONAL EXPENDITURES	\$
EXPENDITURES—NON-VOCATIONAL	
15-10 Salaries	\$
15-30 Books and supplies	\$
15-36 Building use	\$
15-37 Equipment	\$
15-50 Other	\$
15-52 Insurance	\$
TOTAL NON-VOCATIONAL EXPENDITURES	\$
TOTAL ADULT EDUCATION FUND EXPENDITURES	\$
RECEIPTS	RECEIPTS
15-11 District levy	\$
15-24 Registrations	\$
15-28 Donations	\$
15-29 Miscellaneous	\$
15-44 Vocational Reimbursement	\$
15-98 Cash Reappropriated	\$
TOTAL ADULT EDUCATION FUND RECEIPTS	\$

XVI. HOUSING AND DORMITORY FUND	EXPENDITURES
EXPENDITURES	
16-10 Salaries	\$
16-33 Supplies	\$
16-35 Food	\$
16-37 Replacement and repairs	\$
16-42 Utilities	\$
16-50 Other expenses	\$
16-52 Insurance	\$
TOTAL HOUSING AND DORMITORY EXPENDITURES	\$
RECEIPTS	RECEIPTS
16-24 Fees from students	\$
16-25 Rentals, teachers	\$
16-29 Miscellaneous	\$
16-98 Cash reappropriated	\$
TOTAL HOUSING AND DORMITORY FUND RECEIPTS	\$

This form, completed in its entirety, is required in accordance with the Transportation Act, Chapter 34, RCM 1947, as amended.

THIS AGREEMENT made and entered into this.....day of....., 19....., by and between.....of.....County, Montana, the party of the first part, and.....School District No.....of.....County, Montana, by and through.....duly appointed and qualified chairman of the Board of Trustees, under authorization granted by the Board, the party of the second part.

WITNESSETH:

THAT WHEREAS, the party of the first part is the parent or guardian (strike one) of the following children attending the school designated:

1.....attending.....District No.....
3.....attending.....District No.....
2.....attending.....District No.....
4.....attending.....District No.....
5.....attending.....District No.....
6.....attending.....District No.....

AND WHEREAS, the party of the first part certifies that he resides at the residence where he claims transportation.

NOW THEREFORE, it is mutually agreed by and between the parties heretofore that said party of the first part shall furnish transportation or services in lieu thereof for the above children to and from said school during the days when the same shall be in session during the school year 19.....-19....., and said party of the second part shall pay said party of the first part on account of such transportation or services in lieu thereof the sum of.....for each day said children are so transported or furnished services in lieu thereof under conditions listed herein:

- (a) The teacher or principal or superintendent of the school attended by the above children shall certify to the school district clerk at the end of each school period the days the above children were actually transported to school or furnished services in lieu thereof and after receiving such report the school district clerk shall deliver to the party of the first part a school district warrant for the amount under this contract and agreement.
- (b) Payments shall be computed on the basis of the schedule established in section 75-3407, Revised Codes of Montana, 1947, as amended, and of information provided in the application for such payments that appears on the reverse side of this contract.
- (c) This contract shall cease and terminate at the end of the school year hereinbefore specified, and shall cease and terminate immediately when the above mentioned children cease to attend the school for which the transportation or services in lieu thereof is claimed.

IN WITNESS WHEREOF, the party of the first part has signed this contract and agreement, and said party of the second part has caused the same to be signed by the chairman and attested by the clerk of its board of trustees, this.....day of....., 19.....

SCHOOL DISTRICT NO.....

Chairman

Parent or Guardian

Clerk

Four copies of this contract to be submitted to and approved by the State Superintendent of Public Instruction. Three copies to be returned.

Original to State Department of Public Instruction.

Second Copy to the Party of the First Part.

Third Copy to the Clerk of the school district that is the Party of the Second Part.

Fourth Copy to County Superintendent of Schools of the County of the School District's Domicile.

APPLICATION FOR INDIVIDUAL OR ISOLATED TRANSPORTATION PAYMENTS

The following information is herewith submitted by the parent or guardian (strike one) of the children named below in support of a request for payments on behalf of transportation to school or services in lieu of transportation furnished said children:

Name of Family _____ Elem. Dist. No. _____
Residence—School District _____ Date _____

Columns 1 through 7 below must be completed for all applications for transportation payments.

Columns 1 through 7 and columns 9 and 10 must be completed for all applications for increased payments due to isolation.

1	2	3	4	5*	6	7	8**	9***	10	11**
Name of Child	Age	Grade	School Attended	Miles to School	Miles to Bus	Schedule Daily Rate	Amount Approved	Isolated % Increase Requested	Isolated Amt. Increase Requested	Amount Approved

* Miles to school means distance in miles to nearest operating Elementary school.

** For State Department of Public Instruction approval.

*** Request for isolated rate increase must be substantiated by completing the following question:

- Type of road to nearest operating Elementary school or bus route (state percentages)
(a) Ungraded.....% (b) Graded.....% (c) Graveled.....% (d) Oiled.....%.
- Family must move from home for school purposes—Yes..... No.....
- Children must board away from home for school purposes—Yes..... No.....
- What other factors contribute to isolation of family?.....
- The above factors apply during25%,50%,75%,100% of the school year.

Signature of Parent or Guardian.

STATE OF MONTANA }
COUNTY OF}ss.

.....being first duly sworn, deposes and says: That he is the parent or guardian of the children for whom school transportation is requested; and that he resides at the residence where he claims transportation.

Signature of Parent or Guardian.

Subscribed and sworn to before me this.....day of....., 19.....

Notary Public for the State of Montana.

Residing at....., Montana.
My Commission expires.....

APPROVED IN THE AMOUNT OF \$.....PER DAY.

.....Chairman, School Dist.....

*APPROVED IN THE AMOUNT OF \$.....PER DAY.

.....Chairman or Secretary

County Transportation Committee of.....County

STATE REIMBURSEMENTS APPROVED NOT IN EXCESS OF 1/3 OF \$.....PER DAY.

Harriet Miller, State Superintendent
Department of Public Instruction

By.....
Supervisor of School Transportation

* Approval necessary only when request is for increased payments due to isolation.

This form, completed in its entirety, is required in accordance with the Transportation Act, Chapter 34, RCM 1947, as amended.

THIS AGREEMENT made and entered into this.....day of....., 19....., by and between.....of.....County, Montana, the party of the first part, and.....School District No.....of.....County, Montana, by and through.....duly appointed and qualified chairman of the Board of Trustees, under authorization granted by the Board, the party of the second part.

WITNESSETH:

THAT WHEREAS, the party of the first part is the parent or guardian (strike one) of the following children attending the school designated:

1.....	attending.....	District No.....
3.....	attending.....	District No.....
2.....	attending.....	District No.....
4.....	attending.....	District No.....
5.....	attending.....	District No.....
6.....	attending.....	District No.....

AND WHEREAS, the party of the first part certifies that he resides at the residence where he claims transportation.

NOW THEREFORE, it is mutually agreed by and between the parties heretofore that said party of the first part shall furnish transportation or services in lieu thereof for the above children to and from said school during the days when the same shall be in session during the school year 19.....-19....., and said party of the second part shall pay said party of the first part on account of such transportation or services in lieu thereof the sum of.....for each day said children are so transported or furnished services in lieu thereof under conditions listed herein:

- The teacher or principal or superintendent of the school attended by the above children shall certify to the school district clerk at the end of each school period the days the above children were actually transported to school or furnished services in lieu thereof and after receiving such report the school district clerk shall deliver to the party of the first part a school district warrant for the amount under this contract and agreement.
- Payments shall be computed on the basis of the schedule established in section 75-3407, Revised Codes of Montana, 1947, as amended, and of information provided in the application for such payments that appears on the reverse side of this contract.
- This contract shall cease and terminate at the end of the school year hereinbefore specified, and shall cease and terminate immediately when the above mentioned children cease to attend the school for which the transportation or services in lieu thereof is claimed.

IN WITNESS WHEREOF, the party of the first part has signed this contract and agreement, and said party of the second part has caused the same to be signed by the chairman and attested by the clerk of its board of trustees, this.....day of....., 19.....

SCHOOL DISTRICT NO.....

Chairman

Parent or Guardian

Clerk

Four copies of this contract to be submitted to and approved by the State Superintendent of Public Instruction. Three copies to be returned.

Original to State Department of Public Instruction.

Second Copy to the Party of the First Part.

Third Copy to the Clerk of the school district that is the Party of the Second Part.

Fourth Copy to County Superintendent of Schools of the County of the School District's Domicile.

APPLICATION FOR INDIVIDUAL OR ISOLATED TRANSPORTATION PAYMENTS

The following information is herewith submitted by the parent or guardian (strike one) of the children named below in support of a request for payments on behalf of transportation to school or services in lieu of transportation furnished said children:

..... H. S. Dist No.....
 Name of Family Residence—School District Date

Columns 1 through 7 below must be completed for all applications for transportation payments.

Columns 1 through 7 and columns 9 and 10 must be completed for all applications for increased payments due to isolation.

1	2	3	4	5*	6	7	8**	9***	10	11**
Name of Child	Age	Grade	School Attended	Miles to School	Miles to Bus	Schedule Daily Rate	Amount Approved	Isolated % Increase Requested	Isolated Amt. Increase Requested	Amount Approved

* Miles to school means distance in miles to nearest operating Secondary school.

** For State Department of Public Instruction approval.

*** Request for isolated rate increase must be substantiated by completing the following question:

- Type of road to nearest operating Secondary school or bus route (state percentages)—
 (a) Ungraded.....% (b) Graded.....% (c) Graveled.....% (d) Oiled.....%.
- Family must move from home for school purposes—Yes..... No.....
- Children must board away from home for school purposes—Yes..... No.....
- What other factors contribute to isolation of family?.....

- The above factors apply during25%,50%,75%,100% of the school year.

.....
 Signature of Parent or Guardian.

STATE OF MONTANA }
 COUNTY OF}ss.

.....being first duly sworn, deposes and says: That he is the parent or guardian of the children for whom school transportation is requested; and that he resides at the residence where he claims transportation.

.....
 Signature of Parent or Guardian.

Subscribed and sworn to before me this.....day of....., 19.....

.....
 Notary Public for the State of Montana.

Residing at....., Montana.
 My Commission expires.....

APPROVED IN THE AMOUNT OF \$.....PER DAY.

.....Chairman, School Dist.....

*APPROVED IN THE AMOUNT OF \$.....PER DAY.

.....Chairman or Secretary

County Transportation Committee of.....County

STATE REIMBURSEMENTS APPROVED NOT IN EXCESS OF 1/3 OF \$.....PER DAY.

Harriet Miller, State Superintendent
 Department of Public Instruction

By.....
 Supervisor of School Transportation

* Approval necessary only when request is for increased payments due to isolation.

**COUNTY TREASURER'S ANNUAL STATEMENT
TO THE COUNTY SUPERINTENDENT OF SCHOOLS
OF.....COUNTY**

Due July 10

This report is made in accordance with Section 75-3723 and Section 75-1710, R. C. M., 1947, as amended.

STATEMENT OF CASH ON HAND AND OBLIGATIONS TO BE MET AS OF JUNE 30, 19.....

FOR ELEMENTARY SCHOOL DISTRICT NO.....

I.	GENERAL FUND	
	A. CASH ON HAND, JUNE 30 (Including Reserve)	\$.....
	B. AMOUNT OF OUTSTANDING WARRANTS	\$.....
II.	TRANSPORTATION FUND	
	A. CASH ON HAND, JUNE 30	\$.....
	B. AMOUNT OF OUTSTANDING WARRANTS	\$.....
III.	BUS DEPRECIATION RESERVE FUND	
	A. CASH ON HAND, JUNE 30	\$.....
IV.	SELF-SUPPORTING SCHOOL LUNCH FUND	
	A. CASH ON HAND, JUNE 30	\$.....
	B. AMOUNT OF OUTSTANDING WARRANTS	\$.....
V.	TUITION FUND	
	A. CASH ON HAND, JUNE 30	\$.....
	B. AMOUNT OF OUTSTANDING WARRANTS	\$.....
VI.	RETIREMENT FUND	
	A. CASH ON HAND, JUNE 30	\$.....
	B. AMOUNT OF OUTSTANDING WARRANTS	\$.....
VII.	DEBT SERVICE FUND	
	A. CASH ON HAND, JUNE 30	\$.....
	B. AMOUNT OF OUTSTANDING WARRANTS	\$.....
VIII.	MISCELLANEOUS FEDERAL FUNDS, N. D. E. A.	
	A. CASH ON HAND, JUNE 30	\$.....
	B. AMOUNT OF OUTSTANDING WARRANTS	\$.....
IX.	BUILDING FUND	
	A. CASH ON HAND, JUNE 30	\$.....
	B. AMOUNT OF OUTSTANDING WARRANTS	\$.....
XVI.*	SELF-SUPPORTING HOUSING AND DORMITORY FUND	
	A. CASH ON HAND, JUNE 30	\$.....
	B. AMOUNT OF OUTSTANDING WARRANTS	\$.....
	OTHER (Identify)	
	A. CASH ON HAND, JUNE 30	\$.....
	B. AMOUNT OF OUTSTANDING WARRANTS	\$.....

BONDS ISSUED AND OUTSTANDING

Date of Maturity	Date of Issue	Amount Originally Issued	Amount Out- standing	Rate of Interest	Requirement for Interest	Requirement for Principal

DATE..... (SIGNED).....

(County Treasurer)

* Fund Number XVI corresponds to District Budget and Report Forms.

**COUNTY TREASURER'S ANNUAL STATEMENT
TO THE COUNTY SUPERINTENDENT OF SCHOOLS
OF.....COUNTY**

Due July 10

This report is made in accordance with Section 75-3723 and Section 75-4515, R. C. M., 1947, as amended.

STATEMENT OF CASH ON HAND AND OBLIGATIONS TO BE MET AS OF JUNE 30, 19.....

FOR.....HIGH SCHOOL DISTRICT NO.....

City, (or, if County High School, County)

I. GENERAL FUND	
A. CASH ON HAND, JUNE 30 (Including Reserve)	\$.....
B. AMOUNT OF OUTSTANDING WARRANTS	\$.....
II. TRANSPORTATION FUND	
A. CASH ON HAND, JUNE 30	\$.....
B. AMOUNT OF OUTSTANDING WARRANTS	\$.....
III. BUS DEPRECIATION RESERVE FUND	
A. CASH ON HAND, JUNE 30	\$.....
IV. SELF-SUPPORTING SCHOOL LUNCH FUND	
A. CASH ON HAND, JUNE 30	\$.....
B. AMOUNT OF OUTSTANDING WARRANTS	\$.....
VI.* RETIREMENT FUND	
A. CASH ON HAND, JUNE 30	\$.....
B. AMOUNT OF OUTSTANDING WARRANTS	\$.....
VII. DEBT SERVICE FUND	
A. CASH ON HAND, JUNE 30	\$.....
B. AMOUNT OF OUTSTANDING WARRANTS	\$.....
VIII. MISCELLANEOUS FEDERAL FUNDS	
N. D. E. A.	
A. CASH ON HAND, JUNE 30	\$.....
B. AMOUNT OF OUTSTANDING WARRANTS	\$.....
VOCATIONAL EDUCATION	
A. CASH ON HAND, JUNE 30	\$.....
B. AMOUNT OF OUTSTANDING WARRANTS	\$.....
IX. BUILDING FUND	
A. CASH ON HAND, JUNE 30	\$.....
B. AMOUNT OF OUTSTANDING WARRANTS	\$.....
XV.* ADULT EDUCATION FUND	
A. CASH ON HAND, JUNE 30	\$.....
B. AMOUNT OF OUTSTANDING WARRANTS	\$.....
OTHER (Identify)	
A. CASH ON HAND, JUNE 30	\$.....
B. AMOUNT OF OUTSTANDING WARRANTS	\$.....

BONDS ISSUED AND OUTSTANDING

Date of Maturity	Date of Issue	Amount Originally Issued	Amount Out- standing	Rate of Interest	Requirement for Interest	Requirement for Principal

DATE..... (SIGNED).....

(County Treasurer)

* Fund Numbers correspond to District Budget and Report Forms.

**COUNTY TREASURER'S ANNUAL STATEMENT
TO THE COUNTY SUPERINTENDENT OF SCHOOLS
OF.....COUNTY**

Due July 10

This report is made in accordance with Section 75-1710, R. C. M., 1947, as amended.

FINANCIAL STATEMENT — COUNTY SCHOOL FUNDS — FOR YEAR ENDED JUNE 30, 19.....

COUNTY COMMON SCHOOL FUND (ELEMENTARY)

A. Cash on hand, July 1 (preceding year)	\$.....
B. Receipts	
1. From 10-mill county-wide levy	\$.....
2. From other sources (specify)	
a.	\$.....
b.	\$.....
c.	\$.....
3. Total receipts	\$.....
C. Total Available for Disbursement (A+B3)	\$.....
D. Disbursements	
1. For foundation program equalization	\$.....
2. For elementary transportation reimbursement	\$.....
3. Total Disbursements	\$.....
E. Cash on hand, June 30 (C—D3)	<u>\$.....</u>

HIGH SCHOOL TEN-MILL LEVY FUND OF THE COUNTY

A. Cash on hand, July 1 (preceding year)	\$.....
B. Receipts	
1. From 10-mill county-wide levy	\$.....
2. From other sources (specify)	
a.	\$.....
b.	\$.....
c.	\$.....
3. Total Receipts	\$.....
C. Total Available for Disbursement (A+B3)	\$.....
D. Disbursements	
1. For foundation program equalization	\$.....
2. For tuition reimbursement	\$.....
3. Total Disbursements	\$.....
E. Cash on hand, June 30 (C—D3)	<u>\$.....</u>

HIGH SCHOOL TRANSPORTATION FUND OF THE COUNTY

A. Cash on hand, July 1 (preceding year)	\$.....
B. Receipts from county-wide levy	\$.....
C. Total Available for Disbursement (A+B)	\$.....
D. Disbursements	\$.....
E. Cash on hand, June 30 (C—D)	<u>\$.....</u>

HIGH SCHOOL RETIREMENT FUND OF THE COUNTY

A. Cash on hand, July 1 (preceding year)	\$.....
B. Receipts from county-wide levy	\$.....
C. Total Available for Disbursement (A+B)	\$.....
D. Total Disbursements	\$.....
E. Cash on hand, June 30 (C—D)	<u>\$.....</u>

DATE.....

(SIGNED).....

(County Treasurer)

EXPENDITURE AND REVENUE ACCOUNTING CODE

EXPENDITURES

I. GENERAL FUND

Administration: Activities involving general regulation, direction, and control of the affairs of the School District and **not** confined to one phase of school activity.

1-110 Salaries. Salaries of the Superintendent, salaries of the secretary and other personnel in the Superintendent's office, in the office of the Board of Trustees or in the business office, including salaries for School Census personnel.

1-130 Supplies. Supplies for the Superintendent, the Board of Trustees, the business office or other administrative offices; supplies for elections.

1-150 Other expenses. Expenses for the Board and administrative offices including travel expenses, premiums for fidelity bonds, audits, printing annual reports, maintenance of vehicles used by administrative personnel.

Instructions: Activities dealing directly with or aiding in the teaching of students or improving the quality of teaching.

1-211 Principals' salaries. Salaries and pro-rated portions of salaries of Principals and Assistant Principals. Salaries of teaching Principals are pro-rated to this account in proportion to the time

REVENUES

I. GENERAL FUND

District Sources: Revenues from local sources within the School District.

1-10 District Levies. This Item includes the total General Fund levies on the District, after cash reduction. For the elementary budget, this Item includes the 5-mill levy which is necessary to qualify for County equalization aid and payments from the State Public School Equalization Fund.

1-21 Tuition earnings. Monies received from students, their parents or their guardians or other School Districts for education provided in the schools of the District. A list of anticipated receipts must be attached to the District Budget Form.

1-29 Miscellaneous revenue. All other revenue derived from local sources. Specify the source of any item shown here.

1-98 Cash reappropriated. Any balance in the General Fund carried over for the ensuing year. Do **not** include any Cash Retained as Reserve.

1-31 County equalization aid. Proceeds of the 10-mill property tax levied by and distributed by the County. Revenue also includes monies received from the Federal Government as revenue in lieu of property taxes for forest, flood

EXPENDITURE AND REVENUE ACCOUNTING CODE

EXPENDITURES

I. GENERAL FUND

devoted to the coordination and supervision of the activities of the school. The salary of a Principal who also performs the duties of a Superintendent is pro-rated between this account and Administration.

- 1-212** Teachers' salaries. Salaries of teachers including teachers of special classes, teachers of the homebound, and substitute teachers. Salaries of consultants or supervisors of instruction including consultants of school libraries and of audio-visual education are also to be recorded under this account.
- 1-218** Clerical salaries. Salaries of secretarial and clerical personnel for the principals, consultants, teachers, and other instructional staff. Salaries of employees shared between Instruction and Administration are pro-rated.
- 1-231** Textbooks. Expenditures for textbooks furnished free to public school pupils, binding and other textbook repairs, and freight and cartage of textbooks. If textbooks are purchased and sold or rented to students, only the net cost to the District is entered.
- 1-232** Teaching supplies. Expenditures for all supplies constructively consumed in the teaching-learning process such as tests, chalk, paper, test tubes, ink, pencils,

REVENUES

I. GENERAL FUND

control, and grazing lands and other miscellaneous County funds.

State Sources

- 1-41** Interest and Income. For Elementary budgets only. Monies received by the School District from the State distribution of the Public School Interest and Income Fund on the basis of school age population (6-21).
- 1-42** State equalization aid. State payments from the Public School Equalization Fund.
- 1-43** Classroom unit assistance. State payments from Public School Classroom Unit Assistance Fund.

Federal Sources: Only Federal revenue intended for general maintenance and operation should be included here. Do **not** include revenue from special Federal programs, such as the National Defense Education Act, or the Vocational Education Act.

- 1-52** Federal impact. Monies received from the Federal Government under Public Law 874 for operation and maintenance.
- 1-60** Other. Any other Federal funds intended for general maintenance and operation, such as Johnson-O'Malley funds. If this Item is used, specify the source of revenue.

EXPENDITURE AND REVENUE ACCOUNTING CODE

EXPENDITURES

I. GENERAL FUND

for from the General Fund; do **not** include Capital Outlay from Bond revenues.

1-1161 Sites. Expenditures for purchase of land, for drawings, fees and specifications directly related to the acquisition and improvement of sites, for surveys and title searches and for the costs of condemnation proceedings. Expenditures for the improvement of new and old sites including landscaping, flagpoles, fences, and special assessments for capital improvements such as streets, curbs, and drains. This Item is not shown on the District Budget Form; if used, enter under "Other" and specify the nature of the Item.

1-1162 Buildings. Construction costs for new buildings, remodeling, and additions including contractual costs, advertising for bidders and contracts, architectural and engineering services, legal services and travel expenses. Expenditures for preliminary studies made prior to the time that definite authority has been given to proceed with a construction project are recorded under Administration (1-100). Item 1-1162 is not shown on the District Budget Form; if used, enter under "Other" and specify the nature of the Item.

EXPENDITURE AND REVENUE ACCOUNTING CODE

EXPENDITURES

REVENUES

I. GENERAL FUND

1-1164 Equipment. Expenditures for initial or additional items of equipment such as furniture, furnishings, machinery and vehicles that are not integral parts of the building or building service. Expenditure for piece-for-piece replacement of equipment are recorded in "Replacements and parts" (1-737).

1-1165 Other. See 1-1161 and 1-1162.

II. TRANSPORTATION FUND

School Operated Buses: Expenditures for school buses operated by the District.

2-110 Salaries. Salaries of drivers, mechanics and other garage employees and the full-time or pro-rated salaries of transportation supervisors or clerks who work in pupil transportation activities. Include any Social Security taxes here.

2-137 Maintenance and operation. Tire and tube replacements, labor costs for bus repairs, repair parts, anti-freeze, and other bus maintenance and operating expenses, including gasoline and oil.

II. TRANSPORTATION FUND

District Sources: Revenues received by the District from local sources.

2-98 Cash reappropriated. Any balance in the Transportation Fund available for the ensuing year, after deduction of any outstanding warrants. Do **not** include any amount of cash balance which is obligated for outstanding warrants. All remaining cash **must** be applied to the ensuing year's budget.

2-10 District levy. For elementary schools, this Item includes the District's obligation for up to 1/3 of the Schedule Cost, plus the District's obligation for any

EXPENDITURE AND REVENUE ACCOUNTING CODE

EXPENDITURES

II. TRANSPORTATION FUND

2-159 Insurance and other expense. Other supplies, costs of maintenance of bus garage, insurance premiums, rental of buses and other expenses.

2-163 Purchase of buses and other equipment. Expenditures for initial or additional buses and expenditures for equipment for buses or the transportation garage. Expenditures for bus **replacements** are recorded in the Bus Depreciation Fund. Expenditures for tools or minor pieces of equipment are recorded in "Maintenance and operation" (2-137).

2-200 Contract Bus Transportation. Expenditures for school buses owned and operated by private persons. Include:

- a. Expenditures under the terms of contracts with private persons for the operation of school buses. If applicable, your coding for these items would be 2-220—Contracted services.
- b. Other expenses including advertising costs, and other supplies in connection with contract bus transportation. If applicable, your coding for these items would be 2-259—Other expenses.
- c. Payments to other Districts for transportation services. In an elementary budget, include any payments to high

REVENUES

II. TRANSPORTATION FUND

amount Over Schedule for bus transportation. For high schools, the District levy is only for any amount Over Schedule for bus transportation.

2-17 Payments, other Districts. Revenue received from any other District, or from any other school within the same District, in payment for transportation services provided by the District receiving the revenue. Elementary Districts account for any payments from high schools in Item 2-17, and high schools account for any payment from elementary schools.

2-60 Other. Any other revenue received by the District from sources other than the County or State.

2-32 County reimbursement. The revenue received by the District as the County's share of the On Schedule cost. For elementary schools, the County's share may not exceed 1/3 of the Schedule Cost. For high schools, the County's share is the Remaining Schedule Cost after deducting the State reimbursement and any cash reappropriated and other District payments from the On Schedule amount.

2-43 State reimbursement. Revenue received by the District as the State's share of the On Schedule cost. For elementary schools, the State's share may not exceed 1/3

EXPENDITURE AND REVENUE ACCOUNTING CODE

EXPENDITURES

II. TRANSPORTATION FUND

school(s) in the same District. In a high school budget, include any payments to elementary schools. Attach to the Budget Form a list of any such payments to other Districts or school(s).

2-300 Individual Transportation. Reimbursement to parents in lieu of the costs of transportation of pupils to school.

2-400 Retirement of Prior Year's Warrants. The amount necessary to meet any Outstanding Warrants which **cannot** be met by Cash on Hand at the end of the fiscal year. Include here **only** the amount of any red balance in the Transportation Fund.

2-500 Contingency Item. The amount budgeted by the District to meet transportation obligations for pupils not residing in the District when the Budget is adopted in June. The amount of the contingency item may not exceed 10% of the On Schedule amount budgeted for signed contracts except when 10% of the On Schedule amount is less than \$100, in which case \$100 is the maximum amount of the contingency item.

III. BUS DEPRECIATION RESERVE FUND

Items A to D are used to identify buses. If necessary, use continuation page for additional buses.

When a replacement bus is purchased using Depreciation funds, include a notation entitled Item **3-163** with the amount of revenue taken from the Bus Depreciation Reserve Fund to purchase the replacement.

REVENUES

II. TRANSPORTATION FUND

of the Schedule Cost. For high schools, the State's share is $\frac{1}{3}$ of the On Schedule cost.

III. BUS DEPRECIATION RESERVE FUND

3-11 District levy. Proceeds from the property tax levied on the School District to set up a reserve for the depreciation on buses.

EXPENDITURE AND REVENUE ACCOUNTING CODE

EXPENDITURES

IV. SCHOOL LUNCH FUND

This Fund includes that portion of the School Lunch Program which is self-supporting, including Federal reimbursement for school lunch. Other costs are budgeted as Item 1-800 in the General Fund. No not duplicate expenditure items in Funds IV and I.

- 4-10 Salaries. Salaries and pro-rated portions of salaries for food services including salaries of supervisors, cooks, food servers, clerks, bookkeepers, cashiers and other personnel in the food services program. Include any Social Security taxes on these salaries here.
- 4-35 Food. Expenditures for the purchase of food for the school lunch program.
- 4-50 Other expenses. Other expenses in connection with the school lunch program including office supplies, minor equipment, and other supplies.

V. TUITION FUND

This Fund is a budget item for elementary schools only.

- 5-56 Tuition payments. On the District Budget Form insert the number of pupils in the blank to the right of "5-56." This number represents those pupils for whose education a tuition obligation was created in the **preceding** year. A list of the tuition payments to be made, as represented by this expenditure item, must be attached to the District Budget Form.

REVENUES

IV. SCHOOL LUNCH FUND

- 4-22 Lunch receipts. Monies received for school lunches.
- 4-29 Miscellaneous revenue. Other monies received for the school lunch program from local sources within the District.
- 4-52 Federal impact (for indigents). Federal funds allocated to the School Lunch Fund Budget to provide school lunches for federally-connected children who are certified as indigent as specified in Sec. 75-4809.
- 4-53 National Lunch Act reimbursement. Monies received from the Federal Government under the school lunch program.
- 4-98 Cash reappropriated. Any balance in Fund carried over for the following year.

V. TUITION FUND

This is a budget item for elementary schools only.

- 5-11 District levy. Proceeds from the property tax levied on the elementary School District to pay the costs of tuition for pupils who attended schools outside of the District the **preceding** year.
- 5-98 Cash reappropriated. Any balance in Fund carried over for the following year.

EXPENDITURE AND REVENUE ACCOUNTING CODE

EXPENDITURES

VI. RETIREMENT FUND

- 6-53 Contribution for teachers' retirement. Expenditures for the employer's contribution to the State Teachers' Retirement System. The rate is 4.0% of the teacher's salary, up to \$6,000. This includes 3.75% to T.R.S. and 0.25% administrative charge.
- 6-54 Contribution for other employees' retirement. Expenditures for the employer's contribution to the Public Employees Retirement System for non-teaching personnel. The rate is 3.3% of the employee's salary, including 3.0% to P.E.R.S. and 0.3% administrative charge.

VII. DEBT SERVICE FUND

- 7-71 Principal. Payment of principal for the retirement of bonds issued by the School District.
- 7-72 Interest. Payment of interest on outstanding bonds issued by the School District.

REVENUES

VI. RETIREMENT FUND

- 6-11 District levy (elementary) or County retirement levy apportionment (high school). Proceeds from the property tax levied to pay for the District's contribution to the Teachers' Retirement System and Public Employees' Retirement System. For elementary schools, a District levy is provided; for high schools, a County levy.
- 6-98 Cash reappropriated. Any balance in Fund carried over for the following year.

VII. DEBT SERVICE FUND

- 7-11 District levy. Proceeds from the property tax levied on the District to pay principal and interest on outstanding bonds issued by the District.
- 7-98 Cash reappropriated. Any balance in Fund carried over for the following year.

EXPENDITURE AND REVENUE ACCOUNTING CODE

EXPENDITURES

VIII. MISCELLANEOUS FEDERAL FUNDS

Fund VIII is included for accounting purposes only. This is not a budget item. The County Treasurer is to set up separate Funds for Federal monies for the National Defense Education Act, Vocational Education, or other special Federal programs not subject to the School Budget Acts. For accounting purposes the following code numbers may be used.

N.D.E.A.

- 8-15 Salaries. Any portion of salaries paid to teachers, guidance personnel, etc. under any of the N.D.E.A. programs.
- 8-35 Supplies. Supplies necessary for any of N.D.E.A. programs.
- 8-55 Other expenses. Any other expenses, such as travel, in-service training, etc. connected with any of the N.D.E.A. programs.
- 8-1055 Social security taxes. Expenditures from N.D.E.A. funds for social security taxes on salaries in Item 8-15.

Vocational Education

- 8-14 Salaries. Any portion of salaries of teachers in the vocational programs—vocational agriculture, vocational home economics, vocational trade and industry and vocational distributive education—paid from Federal grants for vocational programs.
- 8-34 Supplies. Supplies necessary for any of the vocational programs.
- 8-54 Other expenses. Any other expenses, such as travel, in-service training, etc. connected with any of the vocational programs.
- 8-1054 Social security taxes. Expenditures from Federal grants for vocational programs for social security taxes on salaries in Item 8-14.

REVENUES

VIII. MISCELLANEOUS FEDERAL FUNDS

Fund VIII is included for accounting purposes only. This is not a budget item. The County Treasurer is to set up separate Funds for Federal monies for the National Defense Education Act, Vocational Education, or other special Federal programs not subject to the School Budget Acts. For accounting purposes the following code numbers may be used.

N.D.E.A.

- 8-45 Federal payments. Grants of federal monies for N.D.E.A. programs.
- 8-95 Cash reappropriated. Any balance in N.D.E.A. Fund carried over for the following year.

Vocational Education

- 8-44 Reimbursement. Federal reimbursement for vocational education programs.
- 8-94 Cash reappropriated. Any balance in Vocational Education Fund carried over for the following year.

EXPENDITURE AND REVENUE ACCOUNTING CODE

EXPENDITURES

IX. BUILDING FUND

This is not a budget item. The following coding should be used for your accounting, if applicable:

- 9-61 Sites.** Expenditures for the purchase of land, for drawings, fees, and specifications directly related to the acquisition and improvement of sites, for surveys and title searches and for the costs of condemnation proceedings. Expenditures for the improvement of new and old sites including landscaping, flagpoles, fences, and special assessments for capital improvements such as streets, curbs, and drains.
- 9-62 Buildings.** Construction costs for new buildings and remodeling or additions to existing buildings including contractual costs, advertising for bidders and contracts, architectural and engineering services, legal services, and travel expenses. Expenditures for preliminary studies made prior to the time that definite authority has been given to proceed with a construction project are recorded under Administration (1-100).
- 9-64 Equipment.** Expenditures for initial or additional items of equipment such as furniture, furnishings, machinery and vehicles and other equipment that is not an integral part of the building or building service.

REVENUES

IX. BUILDING FUND

This is not a budget item. The following coding should be used for your accounting, if applicable:

- 9-51 Sale of bonds.** The proceeds from the sale of bonds to finance capital improvement projects.
- 9-71 Interest.** Interest earned from short-term investments of bond monies in U. S. Government securities.

FOUNDATION PROGRAM SCHEDULE (For 1961-62 and 1962-63)

For the school years 1961-62 and 1962-63, the Foundation Program Schedule (which was enacted in 1959) as set forth on the following pages is increased by 3%. (Note to Section 75-3612, R.C.M., 1947, as amended by Chapter 250 of the Laws of 1961.)

**TO OBTAIN THE FOUNDATION PROGRAM AMOUNT
Applicable To The 1961-62 and 1962-63 School Years,
MULTIPLY THE FOUNDATION PROGRAM AMOUNT
HEREIN BY 1.03.**

